

Town of Lamoine, Maine



2011 Annual Report

Town of Lamoine Annual Report for 2011

- Municipal Officials & Board Reports
- Fiscal Report and Audit for year ending June 30, 2011
 - Town Meeting Warrant for March 13 & 14, 2012



About the Cover

The Board of Selectmen invited folks to submit photos for consideration on the cover of the Town Report. We received numerous outstanding entries, but the one that is on the cover comes from Jane Fowler, and holds historic significance. The ladies on the front are (from left to right) Mary Anne Powell (current Planning Board chair John Holt's grandmother), Eunice Young (long-time Town Clerk), Audrey Smith (fire chief George "Skip" Smith's grandmother), and Ethel Berry. The photo was taken sometime in the mid 1970s on the steps of the Lamoine Baptist Church. All of the ladies lived well into their 90s.

We thank the following for contributing picture for the report:

Carolyn Ackerman	Mary Alley
David Dennison	Susie Hokansson
Phyllis Mobraaten	Joanne Parkinson
Larry Peterson	Charles "Butch" Swanberg
	Iris Simon

Dedicated to the Memory Of.....

Reginald McDevitt (November 19, 1923 – March 16, 2011)

There is no doubt that Reggie McDevitt loved his town, and enjoyed service to it. Named the citizen of the year in 2010, the tribute to Reggie in last year's town report was written just a couple of months before his passing at age 87. Reggie was the driving force behind the Veterans' Memorial now located at the town hall, served most recently on the Budget Committee and Appeals Board, and was on one town board or another for the better part of 50-years. A former deputy sheriff and police chief, Reggie was known throughout Hancock County as "The Man in Black" as he worked in civil process service, delivering important papers to folks who weren't always keen to get them.



Noel Dechar (December 26, 1939 – October 3, 2011)



If anyone could be pictured in the dictionary next to the word "character", Noel Dechar would be a good nominee. Better known as Excalibur the Electrician, Noel was a frequent fixture at the Lamoine Town Hall as the unofficial electrician. He did excellent work, and sometimes we had to twist his arm to even get him to send a bill for the work. Usually Noel was accompanied by a large black dog – Merlin was his last of many that he rescued from "doggie jail". He wired the entire Cable TV room, and many of the electrical fixtures both inside and outside. And he was a bugger for efficient use of electricity. Noel had quite a life – he was a stunt pilot, the personal pilot to Governor Jimmy Carter of Georgia (before Carter became president), a dolphin trainer, and even drove a cab in New York City. Noel, who grew up in New York State, served in the US Navy.

Allen Sternfield (January 14, 1927 – November 16, 2011)

Allen Sternfield was Lamoine's first transfer station attendant, beginning when the facility opened in 1993 and retiring in 2008. Allen valued his time at what he dubbed "the boneyard" as a great way to interact with his Lamoine neighbors. An accomplished trumpeter with big bands in the Boston area and a playwright, Allen bragged that the job in Lamoine was his first real job. He was an avid baseball fan, umpired the Lamoine home games and even coached the school team for a few winning seasons. Allen had moved to New Mexico after his retirement.



Table of Contents

Dedicated to the Memory Of	4
Municipal Officers and Town Officials	6
Useful and Important Town Information	9
Board of Assessors Report	14
Hancock County Sheriff's Department Report.....	15
Lamoine Volunteer Fire Department Report.....	16
Emergency Management Director's Report.....	17
Animal Control Officer's Report.....	17
Health Officer's Report.....	17
Harbor Master's Report.....	18
Solid Waste Report	18
Code Enforcement Officer's Report.....	19
Planning Board Report.....	20
Board of Appeals Report.....	21
Cable Television Committee Report.....	21
Parks Commission Report	22
Conservation Commission Report.....	23
Road Commissioner's Report	24
Town Clerk's Report	25
Tax Collector's Report	26
Registrar of Voters Report	27
Addressing Officer's Report	27
Administrative Assistant's Report.....	28
Treasurer's Report.....	29
Superintendent of Schools Report	76
Message from State Senator Brian Langley	77
Message from United States Senator Olympia Snowe	78
Message from State Representative Richard Malaby.....	79
Message from US Representative Michael Michaud	80
Budget for 2012/13 Fiscal Year	81
Town Meeting Warrant.....	89
Specimen Ballot – March 13, 2012	94
Citizen of the Year – 2011.....	95

Municipal Officers and Town Officials

As of December 31, 2011

SELECTMEN & OVERSEERS OF THE POOR (Elected, Meets 1st & 3rd Thursdays)

Name	Mailing Address	Phone	Term Expires
William Brann	1021 Shore Rd	266-9990	Town Meeting 2013
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2012
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2014
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2013
Gary McFarland	15 Douglas Hwy.	460-0678	Town Meeting 2012

TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	50 Bucksport Rd., Ellsworth	667-2242	June 30, 2012
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ADMINISTRATIVE ASSISTANT, TREASURER, DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2012
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ROAD COMMISSIONER

Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2012
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HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2013
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ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd	812-0168	June 30, 2012
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2012
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BOARD OF ASSESSORS (ELECTED, Meets 1st Wednesdays, monthly)

Michael Jordan	PO Box 1590	667-2242	June 30, 2012
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2013
Terry Towne	9 Cove Rd.	667-4566	June 30, 2014

TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	266-0404	June 30, 2012
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CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Dennis Ford	71 Orlin Lane	667-2242	June 30, 2012
Mike Jordan, Deputy	PO Box 1590	667-2242	June 30, 2012

HARBOR MASTER

David Herrick	319 Douglas Hwy	667-4089	June 30, 2012
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2012

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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REGIONAL SCHOOL UNIT #24 REPRESENTATIVE (ELECTED)

Brett Jones	355 Seal Point Rd.	667-0022	July 1, 2012
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LOCAL SCHOOL ADVISORY COMMITTEE

Gordon Donaldson	9 Martin's Point Rd.	667-2382	June 30, 2014
Tammy Dickey	1471 Shore Rd.	667-1816	June 30, 2014
Nathan Mason	3 Pasture Way	461-7150	June 30, 2013
Vacant			June 30, 2013

SCHOOL STAFF

Suzanne Lukas, Superintendent	248 State Street, Suite 3A, Ellsworth	667-8136
Principal-Ann McCann	53 Lamoine Beach Road	667-8578
Betty Anderson, Adm. Asst.	53 Lamoine Beach Road	667-8578

PLANNING BOARD (Meets 1st Tuesday monthly)

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2016
Alternate – Michael Jordan	PO Box 1590	667-2242	June 30, 2012
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2014
Alternate – Perry Fowler	80 Walker Road	664-0662	June 30, 2012
Donald Bamman	29 Orchard Lane	667-1814	June 30, 2012
Gordon Donaldson	500 Douglas Highway	667-2382	June 30, 2015
John Holt, Chair	23 Lamoine Beach Rd.	667-8733	June 30, 2013

BOARD OF APPEALS (Meets as needed)

James Crotteau	46 Berry Cove Rd.	667-5815	June 30, 2012
Nicholas Pappas	1581 Shore Rd.	667-2242	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2013
John Wuorinen	498 Lamoine Beach Rd.	664-2484	June 30, 2014
Hancock "Griff" Fenton, Chair	28 Marlboro Beach Rd.	667-5608	June 30, 2014
Alternate – John VanAmringe	1369 Shore Rd.	412-680-9733	June 30, 2012

BUDGET COMMITTEE (Meets September-December on Mondays)

Deborah Verrill-McFarland	1145 Douglas Hwy	667-9709	June 30, 2013
Hubene Brodie, Chair	PO Box 118, Ellsworth	667-3052	June 30, 2012
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2014
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2014
Kathleen DeFusco	5 Orchard Ln.	664-2768	June 30, 2012
Cece Ohmart, Alternate	8 Fern Lane	667-3129	June 30, 2012

CONSERVATION COMMISSION (Meets 2nd Wednesday, Monthly)

Anne LaBossiere	68 Falcon Lane	667-6765	June 30, 2014
Lawrence Libby	37 Cormorant Lane	664-0737	June 30, 2014
Carol Korty	32 Fox Run	667-4441	June 30, 2013
Robert Pulver	50 Pasture Way	664-2433	June 30, 2013
Annie Crisafulli	130 Seal Point Rd.	664-0444	June 30, 2013
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2013
William Kohlenbush– Associate	396 Lamoine Beach Rd.		June 30, 2013
Laurence Lovett – Associate	91 Bay Rd.	667-9694	June 30, 2013

LAMOINE PARKS COMMISSION (Meets 3rd Tuesday, Monthly)

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2012
Nathan Mason	3 Pasture Way	664-2999	June 30, 2013
Douglas Jones, Alt.	86 Mill Road	667-4581	June 30, 2012
Kerry Galeaz	273 Seal Point Rd.	667-1277	June 30, 2014
Julie Herrick	319 Douglas Hwy	667-4089	June 30, 2013
Richard Brey	187 Partridge Cove Rd.	667-7945	June 30, 2012

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris-Alternate	183 Marlboro Beach Rd.	667-7690	No formal end date
Richard Fennelly Jr., Municipal Rep.	274 Jordan River Rd.	667-7421	No formal end date
Paul Davis, Regular Rep.	13 Twynahm Lane	664-2103	No formal end date



State Representative to the Legislature
 Richard Malaby (District 34)
 52 Cross Road, Hancock Maine 04640
 2 State House Station, Augusta, ME 04333

422-3146
 266-3710

RepRichard.Malaby@legislature.maine.gov



State Senator
 Brian Langley (District 28)
 11 South Street, Ellsworth, ME 04605
 3 State House Station, Augusta, ME 04333

667-0625
 287-1505

langley4legislature@myfairpoint.net



Representative to US Congress (District 2)
 Michael Michaud
 1724 Longworth House Office Building
 Washington, DC 20515

(202) 225-6306
 942-6935

<http://michaud.house.gov/>



US Senator
 Olympia Snowe
 154 Russell Senate Office Building
 Washington DC 20510

202-224-5344
 945-0432

<http://snowe.senate.gov>



US Senator
 Susan Collins
 413 Dirksen Office Building
 Washington DC 20510

202-224-2523
 945-0417

<http://collins.senate.gov>

Useful and Important Town Information

Town Office Hours

Monday through Wednesday	9AM to 4PM
Thursday	10AM to 6PM
Friday	8AM to 4PM
First & Last Saturdays of Month	8AM to Noon



Town Office Telephone & Fax Number (they're the same number) - (207) 667-2242

Town's General e-mail address: town@lamoine-me.gov

Website: www.lamoine-me.gov

Motor Vehicle Registration Information



Lamoine is a limited new registration agent for the Maine Bureau of Motor Vehicles. If you have a motor vehicle to register, you will start at the town office by paying excise tax. All re-registrations may be done at the town office, or through the rapid renewal system link on the town's website. If you have an existing license plate and purchased a car from a Maine dealer, the initial registration can also be done at the town office. Proof of insurance is required for all registrations.

Dog Licensing & Animal Control Information

Maine State statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31st each year and are obtained at the town office or on-line through the town's website. Proof of rabies vaccination is required to register the dog. Lamoine's Animal Control Officer is Mike Arsenault who can be reached at 812-0168. All dogs must be on a leash or under their keepers' voice control and may not run at large. Lamoine contracts with the Small Animal Clinic in Ellsworth to board stray animals.



Assessing & Property Tax Information



Lamoine's elected Board of Assessors sets the values for all property as of April 1 of each year. If you believe you qualify for a homestead, Veteran's or other exemption, you must file the application by April 1st. Once approved, you do not need to reapply for exemption. Taxes are generally calculated by mid-July and due in two installments, August 31st and February 28th. If you purchase property after April 1st, and before July 1st, a copy of the tax bill will be mailed to you as the new owner but in the name of the owner as of April 1st. If you do not receive a tax bill, and believe you should have one, please contact the town office. Information about property is contained on assessment cards stored at the town office. At this time, the assessment information is NOT posted on the town's website, but it is public information. Lamoine's fiscal year is July 1 to June 30.

Hunting & Fishing Licenses

Lamoine is an agent for the Maine Department of Inland Fisheries & Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system at the town office. Salt water fishing registration is required; that permission is included with fresh water fishing licenses. First time hunters are required to submit proof of a hunter safety course completion when purchasing a license.



Boats, ATVs and Snowmobiles

Registrations for all recreational vehicles are performed at the Lamoine Town Office. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale, and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Any boat moored off Lamoine State Park must have a mooring permit from the Harbor Master. There is currently a waiting list for moorings.

General Assistance

Lamoine administers a general assistance program as required by state law. Applications are available during regular office hours, and the emergency number for assistance is posted on the bulletin board in front of the town hall. An ordinance is used to determine eligibility for assistance, and it is updated annually by the Board of Selectmen in October.

Police, Fire and Ambulance Information



Any call for emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth, and then dispatched to the appropriate agency. Police protection is provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Ambulance Service is provided by County Ambulance which holds a contract with the Town of Lamoine. The Lamoine Volunteer Fire

Department provides fire suppression and rescue coverage.

All outdoor burning requires a permit which can be obtained (provided conditions are safe) from the Lamoine Town Office or from Fire Chief George Smith.

Non-Emergency Numbers:	County Ambulance	667-3200
	Lamoine Fire Station	667-2623
	Hancock County Sheriff	667-7575
	Maine State Police	866-2121
	Marine Patrol	667-3373
	Maine Warden Service	941-4440
	Coast Guard	244-5517

Waste Disposal

The Lamoine Transfer station is located at 212 Lamoine Beach Road and is open on Fridays from 8AM to 5PM (noon to 5PM in the winter) and Saturdays from 8AM to 5PM.

During the Christmas and New Year Holidays, the hours may shift a bit, please consult the town's website or call the town office for exact hours. Lamoine recycles cardboard, newsprint, #2 plastics, glass and mixed paper. A very popular swap shop is located at the transfer station. There is also a facility where you can drop off returnable containers, and the proceeds go to a different non-profit organization each month. The town participates in a hazardous waste collection with the MDI League of Towns, generally in October. Bulky waste such as furniture must be disposed of elsewhere – the town office can provide information on appropriate facilities.



Permits & Ordinances

Building activity in Lamoine is regulated by numerous ordinances, which are administered by the Code Enforcement Officer and the Planning Board. All the ordinances are posted on the town's website (www.lamoine-me.gov). The newly enacted Maine Uniform Building and Energy Code is not yet being enforced in Lamoine, however, all building construction is expected to meet that code. Failure to obtain a permit and other violations of the various ordinances carry substantial penalties. Please consult the Code Enforcement Officer prior to starting any project. He is in the town office on Tuesdays each week from 10am to Noon, and available for inspections by appointment – call the town office to schedule a meeting.

Utility Services



Electricity is supplied by Bangor Hydro Electric Company. In the event of a power outage, please call 800-440-1111. The maintenance headquarters for Hancock County is located in Lamoine. Cable TV service is provided by Time Warner Cable under a franchise agreement with the town (1-800-833-2253), and we telecast on cable Channel 7. Land line telephone service is maintained by Fairpoint Communications (repair-1-866-984-1611). Verizon Wireless has located a cellular telephone tower in Lamoine.

On-Line Services & E-mail Reminders

Got a computer? Many services are available electronically, including vehicle re-registration, boat re-registration and dog registrations. The town office also sends out reminders to subscribers, including vehicle registrations, dog license reminders, meeting agendas, voting dates, and even *The Lamoine Quarterly* newspaper which is also available in hard copy at the Town Hall. To get on "the list", please come fill out a form at the town hall, or send an e-mail requesting such service to: town@lamoine-me.gov

Volunteers & Appointed Officials

If you're interested in helping out your town, there are many volunteer opportunities. We have an active litter pickup program, the volunteer fire department is very active, and the school generally has tasks that need people to help. Occasionally appointed board members are needed. Contact the Town Hall at 667-2242 and we'll try to match you up to a volunteer activity.

Lamoine Board of Selectmen's Report



William Brann Gary McFarland Richard Fennelly Jr. Jo Cooper Cynthia Donaldson

While 2011 seemed like a relatively slow year, your Board of Selectmen accomplished quite a bit, and the smooth operation of your town government continues to be the result. Among the highlights for the year are:

- Hiring of a Cable TV Operations manager – welcome to **Kimberly Grindle**.
- Repairing the overhang and paving the parking area at the town hall.
- Setting ordinance permit fees in consultation with the Code Enforcement Officer **Dennis Ford**.
- Developing major changes in the Commercial Trash Hauling policy to allow greater flexibility and a potential revenue stream for the transfer station.
- Implementing a new recycling contract that now includes mixed paper and collecting revenues for cardboard recycling.
- Adopting a policy that will provide for small amounts of sand/salt for public use in emergencies.
- Starting discussion about the future maintenance of the Marlboro Cemetery.

The Board and its Administrative Assistant **Stu Marckoon** have agreed to try reducing the amount of paperwork produced for each meeting by posting much of the work on the town's website and/or distributing it via e-mail. Our Town Clerk and Tax Collector **Jennifer Kovacs** has kept up with major changes in the way vital records are processed, worked with the board to close out the tax years for 2003/04 and 2009/10 successfully, and seamlessly administered the elections despite some major state law changes.

There were some touchy issues the board had to deal with during the year, many of them revolving around misuse of the transfer station. One of the commercial trash haulers was suspended until 2012 because of improper use. At least two other users received letters for not following the transfer station rules. We thank transfer station manager **Bill Fennelly** for bringing the issues to our attention.

In November, after a rash of street sign thefts, the Board publicized an amnesty offer for the return of the stolen signs. The program worked – a few weeks later the swiped signs were anonymously returned to the town hall.

The board addressed pollution closures to some of the Shellfishing areas, and worked jointly with Hancock's Selectboard on that and on a joint bid for heating fuel. We also started talks on working jointly with Trenton on solid waste issues. The multi-town collaboration on Shellfishing Regulation seems to be working, now in its 2nd full year. And the town participated with the MDI League of Towns on a household hazardous waste collection program.

We have issues to face in the coming year. Several legal matters involving appeals by landowners enrolled in the Tree Growth Program are before Maine's Property Tax Review Board and the denial of a gravel pit expansion is before Superior Court at year's end. The town is also starting to explore the future of RSU 24, with the Local School Advisory Committee taking the lead.

In developing the 2012/13 budget, one big issue was the compensation levels for our town staff. Significant increases are proposed for the Administrative Assistant and the Town Clerk/Tax Collector to be spread out over the next three years to bring their compensation to a competitive level both locally and on a comparative statewide basis. We have also taken a hard look and continue to study the level of Code Enforcement services that are required in town.

There are many good deeds that are to be recognized in 2011. Our thanks go to **George Crawford** who donated the two granite posts that now stand beside the walkway at the Veterans Memorial. **Richard McMullen**, who incidentally completed his first winter of plowing the town's roads, installed the posts at no charge. And **David Legere**, who at year's end was appointed to serve on the Conservation Commission, obtained safety signs regarding kayaking following the deaths of two kayakers in separate incidents in Frenchman Bay. The Board honored **David and Diane Sanderson and Gordon Donaldson** for their efforts in attempting to save one of them.

We are grateful to the many people who volunteer their time to serve on the many boards and commissions of the town. This year we said goodbye to **Fredi Cahn** who resigned from the Local School Advisory Committee, **Michael Garrett** who retired from the Planning Board prior to his passing, **Reggie McDevitt** whose passing left positions open on the Board of Appeals and Budget Committee, **Henry Ashmore** who retired as the chair of the Budget Committee after being a member and the chair since its inception in the 1980s, **Fred Stocking** who retired from the Conservation Commission and had served since its formation, **David Schick and Amy Morley** who also left the Conservation Commission, and **Susan Belanger** who resigned from Lamoine's Parks Commission.

We are fortunate that our paid staff continues on the job with many years of experience in serving the people of Lamoine in dealing with town government. Their dedication to doing the job well and with a pleasant demeanor makes our jobs as your Selectmen a lot easier. We look forward to a more prosperous 2012, and believe the budget that has been developed for the coming fiscal year is responsible while at the same time reduces the municipal property tax burden for taxpayers. Most of that reduction can be attributed to lower paving costs as a result of keeping up with the paving program established many years ago, but many of the town departments have kept their budgets within sight of the 2011/12 budget, and in some cases have reduced costs.

We invite any citizen to contact us with concerns about your town government, ideas to become more effective and efficient, or just to learn how the municipality operates

Respectfully submitted,

S. Josephine Cooper, Chair
Gary McFarland

Richard Fennelly Jr.






Cynthia Donaldson
William Brann

The Board of Selectmen

Board of Assessors Report

Municipal Valuations as of April 1, 2011

Classification	Gross Value	Exemptions	Taxable Value
Land	\$141,872,900	\$4,068,200	\$137,804,700
Buildings	\$121,763,500	\$3,330,600	\$118,432,900
Personal Property	\$3,008,815	\$94,600	\$2,914,215
Subtotal			\$259,151,815
Homestead Exemptions			\$4,580,000
Net Taxable Value			254,571,815

-  The 2011 property tax rate was 9.5 mills (\$9.50 per \$1,000 valuation), down from 9.6 mills in 2010
-  The total tax commitment for 2011/12 was \$2,418,432.24
-  One mill in 2010/11 raised \$241,843.22
-  The increase in net taxable valuation in 2011/12 was \$2,541,615 or 1.0%
-  State valuation for Lamoine in 2011 was \$277,000,000, a decrease of 2.3%

No supplemental tax bills have been issued regarding the 2011/12 tax commitment. There were four supplemental personal property tax bills generated for the 2010/11 tax commitment totaling \$168.00 which were paid in full.

Property Tax Abatements Granted in 2011

Name	Map	Lot	Reason	Amount
Estate of Charles Reynolds	12	29-1	Valuation correction	\$307.80
Wesley H.A. Bentivoglio	5	20 (on)	Demolished mobile home*	\$73.34

*Abated by Board of Selectmen – 2010/11 tax commitment

The Board of Assessors has received notice from the Board of Property Tax Reviews regarding filings in regard to tree growth valuation and penalty issues for the following properties:

- Barbara Davis (several lots)
- Maine Coast Baptist Church (Map 4 Lot 41)
- Old Point Inc (Map 1 Lot 33)

A hearing date had not been set as of the end of 2011. The Selectmen authorized the Board to retain legal counsel in regard to those matters.

The Board of Assessors meets regularly on the first Wednesday of each month at the Lamoine Town Hall at 7:00 PM

Respectfully submitted,

Jane Fowler, Chair
Terry Towne
Michael Jordan

*Overhead view of Lamoine State Park submitted
by Charles "Butch" Swanberg*



Hancock County Sheriff's Department Report



William F. Clark
Sheriff

Richard D. Bishop
Chief Deputy

50 State Street, Suite 10
Ellsworth, Maine 04605
(207) 667-7575
Fax (207) 667-7516

TO THE RESIDENTS OF LAMOINE, MAINE:

GREETINGS,

Enclosed is a general list of the kinds of complaints, and calls for services, we handled in your town in 2011. These numbers may reflect fewer calls for service due to the call-sharing project we have with the Maine State Police.

Abandoned Vehicle	3	Harassment	5
Animal Complaint	1	Information	18
Alcohol Offense	1	Intoxicated Person	3
Assault, Simple	5	Mental Health Issue	1
Agency Assist	13	Missing Person	3
ATV Complaints	1	Motor Vehicle Complaint	7
Burglary	1	Security Check	1
Citizen Dispute	6	Serve Subpoena	9
Citizen Assist	12	Suspicion	18
Criminal Mischief	1	Serve Protection Order	4
Criminal Trespass	1	Traffic Accidents	24
Civil Issue	1	Traffic Hazard	1
Check Well Being	4	Threatening	1
Disorderly Conduct	4	Traffic Offense	2
Domestic	9	Theft, Property, Other	6
DUI Alcohol or Drugs	5	Trespassing	1
False 911 Calls	17	Vandalism	8
False Alarm	5	Violation of Bail Conditions	1
Fraud	2	Violation of Protection Order	2
Fireworks	1		

Respectfully Submitted,

William F. Clark

Lamoine Volunteer Fire Department Report

The Lamoine Volunteer Fire Department responded to 45 calls for help during 2011, including the largest structural fire loss in town in the past 25-years. That involved a garage/apartment on Partridge Cove Road. No fire injuries were reported this past year, but there were two kayaking fatalities in Frenchman Bay and several people were injured in motor vehicle accidents. The LVFD responded to the following incidents:

Type	Lamoine	Trenton	Hancock	Ellsworth
Structure Fires	1	1		1
Trees/Wires in Road	13			
Vehicle Fires	1			
Vehicle Accidents	7	2		
Alarms (False)	6			
Appliance Fires	2			
Medical Assist	1	1		
Water Rescue/Search	3			
Lightning Strike	1			
Electrical Fires	2			
Standby/Coverage		1	1	1
Total	37	5	1	2



Members of the Lamoine VFD help with recovery of a kayaker who perished in Frenchman Bay.
Photo Courtesy of Bangor Daily News

Automatic mutual aid with Trenton, Ellsworth and Hancock was utilized once in Lamoine, and Lamoine responded automatically to structure fires in Ellsworth and Trenton. The automatic aid agreement is working well, and provided a lot of help in short order to the firefighting efforts. Our mutual aid partners are able to send modern equipment and well trained personnel when needed. The total number of calls represents a nearly 24% decrease from 2010, and most of the Trees/Wire in Road calls occurred during Tropical Storm Irene in late August.

The fire department upgraded its two way radios to comply with the Federal Communications Commission mandate that they broadcast in a narrow band format by the January 1, 2013 deadline. This required purchase of several new hand held radios, new pagers and reprogramming the fire truck mobile radios to be compliant.

Attrition has started to take a toll on the number of firefighters as members age or move to different communities. For the first time in many years, we did not have any of our firefighters attend the Hancock County Fire Academy. We do have one member that will go through the academy in 2012.

We appreciate the many thousands of dollars donated by residents and property owners during our fundraisers. During the past year the fire department supplemented the purchase of two new airpacks that were installed on our fast attack / brush truck.

Respectfully submitted,

George "Skip" Smith, Fire Chief

Emergency Management Director's Report

Stu Marckoon, Local EMA Director

Lamoine's emergency management program had a couple of real life tests in 2011 and participated in a major disaster drill. The biggest incident was Tropical Storm Irene which hit in late August. The Lamoine VFD responded well to all calls for assistance, namely controlling traffic around downed power lines. A meeting was held two days prior to the storm's arrival and plans were laid out in case the wind and rains caused major disruptions. The fire department also responded to a hazardous materials incident in Ellsworth that saw the County and State Emergency Management Agencies activated. It involved receipt of a powder at a bank operations center. Finally, I participated in a marine disaster drill in Bar Harbor designed to test asset response and interagency communications in May. In the event of an actual emergency, the LVFD rescue boat would likely have been deployed.



A crew from Bangor Hydro Electric restores power during Tropical Storm Irene in August, 2011

Animal Control Officer's Report

Michael Arsenault, Animal Control Officer

2011 proved to be a challenging year for animal calls as the Animal Control Officer responded to three requests for loose livestock, including a pig in Forest Hill Cemetery, cows on Mud Creek Road and sheep on Lydia's Lane. All were captured and reunited with their owners. The ACO responded to one serious dog bite incident on Mud Creek Road, served numerous warnings to owners of unregistered dogs, and responded to calls for at least a dozen stray cats and dogs and unleashed dogs. There were no rabies cases to report for a second straight year. Two unfounded calls were also received. The ACO can be reached at 812-0168.

Health Officer's Report

Cece Ohmart, Health Officer

The Town of Lamoine had no reports of health incidents during 2012 that required investigation by the Health Officer. From time to time, there were state and national issues of interest that prompted information to be posted on the town's website. Included in the postings was information on the Browntail moth; a heat advisory in July; information on Hurricane Irene in late August, and information about Pertussis (Whooping Cough) in November.

Jane and Steve McMullen snowshoe on a woods trail. Photo submitted by Iris Simon.



Harbor Master's Report

David Herrick, Harbor Master

Kevin Murphy, Deputy Harbor Master

Lamoine's harbor in front of Lamoine State Park continues to have all the moorings spoken for at year's end. There is a short waiting list for mooring space:

Resident		
1	Shawn Murphy	Applied October 28, 2011
Non-Resident		
1	Jim Baranski	Applied September 9, 2009
2	Alida Liberty	Applied September 20, 2010

The Selectmen gave initial approval to establishment of a guest mooring system in cooperation with the State Park, and encouraged extension of the launching ramp at the state park by installing more cement planks to make launching a low tide possible. The Bureau of Parks has placed both projects on hold for the time being in anticipation of some potential major improvements at the state park. Owners of lobster cars have been reminded that permits are required from the Army Corps of Engineers to moor them at the state park. Failure to apply for the permit will mean that those mooring spots will be assigned to those on the waiting list.

Solid Waste Report

William Fennelly, Transfer Station Manager



Lamoine's Girl Scouts and Brownies encourage folks to recycle in early December, 2011

The Town of Lamoine sent 617 tons of municipal solid waste to the PERC trash to energy plant in 2011, however not all of that was from households, or even from Lamoine. Pine Tree Waste admitted to mingling commercial trash with the transfer station trash during the first quarter of the year after the town noticed a significant increase in waste amounts. The company

reimbursed the town for the extra weight. One of the commercial haulers was again caught hauling in trash from other communities, and the Selectmen barred him from using the transfer station for a year. Voters amended the commercial trash hauler policy to allow out of town trash to be brought in by commercial haulers provided the haulers pay a fee and reimburse the town for such trash.

We've started to collect mixed paper at the transfer station and a new roll-off cardboard container has been placed at the facility instead of the 10-yard cardboard dumpsters. We began a new recycling contract with Pine Tree Waste which will see the town paid for the cardboard taken to Coastal Recycling in Hancock. This will give us a much more accurate report on what is being recycled, and provide the town with a small amount of income.

The returnable container program has been a huge success. A dozen groups shared nearly \$3,200 in donated returnables during 2011.

Code Enforcement Officer's Report

Dennis Ford, Code Enforcement Officer/Local Plumbing Inspector

Michael Jordan, Deputy

The number of projects for which construction permits were issued during 2011 was the exact same number as 2010 - 53.

Project Type	Building Permits	Shoreland Permits	Plumbing Permits	
Residences	9	3	Septic Systems	7
Mobile Homes	2		Replacement Septic System	2
Commercial	2		Internal with Hookup	7
Barns/Sheds	11	1	Internal Fixture only	8
Decks/Porches	19	7	Primitive	4
Additions	3		Variance	1
Garages	11	3	Replacement Disposal Field	1
Camp	1		Replacement Tank Only	1
Move Building	2		Hookup only	2
Carport	1	1	Total	34
Privy	1	1		
Steps to Shore	2	2		
Total*	64	18		

*The totals are greater than the number of permits issued as several projects included multiple items such as a residence, garage and deck.

The revenue from the permits issued by this office totaled \$10,202.47.

Enforcement Activities undertaken in 2011 included:

- Notice of Shoreland Zoning Violation for building a deck too close to the high water mark without a permit on Seaview Way. The town attorney executed a consent agreement and the deck was removed and a fine paid.
- Three gravel pit operations expired. One voluntarily renewed their permit, the other entered a consent agreement through the town attorney and eventually relicensed their two pits.
- A Woodcock Lane property owner had a platform in excess of 100-square feet constructed on their land without obtaining a building permit. At year's end, the platform was to have been removed, but the case has not yet been resolved.
- An R-V was hooked up to utilities for greater than 30-days without a permit on Bay Road. After a notice of violation, the utility hookups were removed.
- Steps to the shore were reconstructed without a permit on Lorimer Road. After a notice of violation, the owners applied for the proper Shoreland Zoning Permit which was granted.
- Three complaints were received that were either investigated and found to be unfounded or the complaint was withdrawn prior to investigation.

Respectfully submitted,

Dennis Ford, Code Enforcement Officer

Planning Board Report

Gravel permits granted

Eight gravel extraction permits were approved in 2011: one to Harold MacQuinn, Inc., located on Map 3, lots 31 & 33; two to John Goodwin, Jr., located on Map 1, Lot 75 and Map 4, Lot 41-1; three to Doug Gott & Sons, Inc., located on Map 4 Lots 16 & 11, Map 1 Lot 67-1 and Map 1, Lot 70; one to Mike Keene, Map 4 Lot 41-A; and one to R.F. Jordan, Map 4, Lot 8. Conditions were attached to some of the permits. All of these permits were essentially 'renewals' of existing gravel extraction operations.

Status of appeal of gravel permit denial

In 2010, both Site Plan Review permits and Gravel permits were twice denied to Doug Gott & Sons, Inc. for a wooded lot on Lamoine Beach Road, (Map 3 lot 8) abutting an existing pit operated by Gott, (Map 3 lot 6), Gott appealed the denials to the Town's Appeals Board. The Appeals Board agreed to order the Planning Board to grant the Site Plan Review but upheld the denial of the Gravel permit. Gott appealed this denial to the Hancock County Superior Court, arguing that the Board's claim that the pit will "adversely affect surrounding properties" was founded on insufficient evidence and that the Gravel Ordinance is itself "unconstitutionally vague". No date has been set for the Superior Court Hearing.

Miscellaneous permits

A Site Plan Review permit was granted to Travis Walls to erect two 30' x 96' greenhouses off Mud Creek Road, Map 10, Lot 29-5. Site Plan Review and Commercial Building permits were granted to SW Boatworks to construct a boat shop and a utility building on a parcel located off Douglas Highway, Map 9, Lot 14. The Board granted Laura Schoene a one-year extension of a building permit at 80 Berry Cove.

Raccoon Hollow Subdivision abandonment

The Board filed a Certificate of Abandonment at the Registry of Deeds noting that the Raccoon Hollow subdivision, approved in 2008, was never developed and all permits have expired.

Ordinance changes

The Board developed amendments to the Building and Land Use Ordinance, the Site Plan Review Ordinance, and fee policies for many town ordinances, all of which were approved at the Town Meeting on March 16. The Board began developing amendments to the Gravel Ordinance for citizens to consider sometime in 2012.

Planning Survey.

The Board undertook an informal opinion survey of many town citizens with regards to planning priorities for the Town by sending out a questionnaire with property tax bills. Over 230 responses were received. While the survey was not exhaustive, the results are suggestive of sentiment which can assist the Board as it considers amendments to the ordinances which help to guide the development of the Town.

Recognition of Michael Garrett

Members of the Board were pleased that the Town honored Mike Garrett as Citizen of the Year in 2011. Mike served as Secretary of the Planning Board for many years and brought a now greatly missed level of wisdom and competency to its deliberations.

Members of the Planning Board in 2011 were: Donald Bamman, Gordon Donaldson, James Gallagher, John Holt, and Chris Tadema-Wielandt. Michael Jordan and Perry Fowler were alternate members. The Board acknowledges with appreciation the administrative assistance of Stu Marckoon and the help of CEO Dennis Ford in reviewing permit applications prior to Planning Board review. The Planning Board held regular monthly meetings in 2011, several additional meetings to consider revisions to current ordinances and a number of site walks to view various projects.

Respectfully submitted:
John S. Holt, Chair

Board of Appeals Report

Hancock "Griff" Fenton, Chair

The Board of Appeals heard just one case during 2011 which has ended up in Superior Court and was unresolved at the end of the year. The case involved an application by Doug Gott & Sons to expand a gravel pit located off Lamoine Beach Road. The Planning Board turned down the expansion request and Gott filed the appeal on four grounds.

The Board of Appeals ruled that the Planning Board erred on three of the areas of contention, but correctly denied the permit on the fourth ground, namely that the proposed expansion would have an adverse impact on abutting property owners.

The case involved six meetings and a voluminous amount of paperwork submitted by the appellants and the Planning Board. Town Attorney Anthony Beardsley has filed a response on behalf of the town to the Superior Court case. We anticipate that will be resolved one way or the other in 2012.

Respectfully submitted,

Griff Fenton, Chair

Cable Television Committee Report

Bill Butler, Chair

Kimberly Grindle, Operations Manager

The Lamoine Cable TV operation took a major step forward this year when the Selectmen agrees to hire a part time operations manager. Kimberly Grindle from Deer Isle, a student at the New England School of Communications has taken the job which involves both programming the various components of the CTV playback system and producing more local programming options. If you have ideas for a show, please contact Kimberly through the town office, and we'll see what might be doable.



The committee also recommended purchase of a higher quality camera for off-site productions, and that was accomplished in December. Some new audio gear has also been purchased.

In addition to airing most of the public meetings held at the town hall, the CTV committee recorded the annual town meeting, two school forums, and produced a video for Lamoine Community Arts of their fall productions that came out quite nicely. In fact, members of the arts group have expressed interest in assisting with other productions.

It is the committee's hope to start producing some video explaining municipal operations such as the transfer station and some town office functions in the coming year. Many thanks also go to Gregory Spring and Brett Jones who've been of great assistance.

Parks Commission Report

Kerry Galeaz, Chair

The Lamoine Parks Commission kept busy in 2011 with routine maintenance, a few improvements, and our two annual events.

Bloomfield Park

In June, the much needed bathroom facility was completed. It looks like it's been there for years. Also, a few reclaimed wooden picnic tables were placed along the shore off the walking path and additional fill and grading of the beach area was needed due to erosion. We will most likely need to look at a long term solution to the erosion issue here. We are also responding to the numerous complaints about pet waste by installing a pet waste center this year.



Lamoine Beach

Annual painting and maintenance was performed throughout the year. New picnic tables are needed here. The current ones are 16 years old, corroding, and starting to fall apart. We have included the request in this year's budget.

Marlboro Beach

Nature is definitely at work here! Due to storm erosion last year, new rip rap and fill was needed to repair the road and the shoreline.



Events

The third annual Family Fun Day and ice fishing derby was held at Blunt's pond and the Frenchman Bay Riders Snowmobile Club. The word on the street is the local kids really enjoy this event! Thanks to the Park commission members and the Snowmobile club for pulling together to make this event possible.

We also co hosted the 6th annual Flat top 5K Road race and Kids Fun Run. 225 runners participated. Please join us for the 7th annual. The funds raised from this event benefit our Parks and a Scholarship fund.

In closing, we continue to believe we are fortunate as a community to possess these three areas to enjoy and will continue our focus and commitment to continually look at ways to maintain them in a manner to protect and preserve them, as well as make them more enjoyable and safe to use by the residents of Lamoine. We meet the third Tuesday of the month and welcome suggestions and ideas and encourage everyone using these areas to take an active role in their upkeep. Thanks for your continued support of our Parks.

Conservation Commission Report

Robert Pulver, Chair

The Lamoine Conservation Commission meets on the 2nd Wednesday of each month at the Town Hall. The Commission was created to educate and provide a forum to promote the conservation of the nature resources of Lamoine. The meetings are open to the public and can be viewed on Cable Channel 7.

The Commission continued to provide educational presentations in 2011. This year it hosted a presentation on gardening and landscaping with native plants. Julie Beckford and her husband shared their 22 years experience as certified organic gardeners at an evening workshop. The film *Bag It* was presented by the Commission. The film dealt with impact of plastic bags and containers on the environment and what alternatives are possible. Linda Penkalski led the annual Night Skies program in August at Marlboro Beach.



GET WET! continues to bring real science into our school. This was the sixth year the Commission and the fifth and sixth graders of Lamoine Consolidated School have assisted the George Mitchell Center for Environmental and Watershed Studies at the University of Maine Orono. The program not only encourages student interest in science but also provides a snapshot of the water quality in Lamoine. Lamoine students were involved in the very first tests of the program and have contributed valuable data to the statewide study of ground water. The students who were involved in the testing presented a summary of the test results for the public.

This year the Commission organized volunteers for the International Coastal Clean-up. The clean-up effort was coordinated with the Lamoine State Park. Volunteers collected 180 lbs. of debris and cleaned 4.5 miles of shoreline.

The Commission continues to work on an Open Space Inventory for the town. The purpose of the inventory is to provide the citizens of Lamoine with a description of available open spaces and natural resources within our town. The inventory will also consider outdoor recreation sites and the scenic overviews in Lamoine.

The Commission thanks Annie Crisafulli and David Schick for past service as Commissioners and welcomes Anne Labossiere, Larry Libby, David Legere and Doug Stewart as new members. Carol Korty, Bob Pulver(chair) and Nancy Pochan remain on the Commission.

*Photo of Weir Cove/Great Ledge
submitted by David Dennison*



Road Commissioner's Report

Stu Marckoon, Road Commissioner

During 2011 Michael Jordan resigned as Road Commissioner when his appointment ended on June 30th. After advertising for someone else to take the position, there was only one applicant, and he withdrew the application after learning that he would not be able to award work to his own company without running afoul of potential conflicts of interest. I agreed to serve in the position after having taken several years off.

I'm pleased to report that the town roads are in pretty good shape. During 2011 the town repaved Asa's Lane after performing some ditching and culvert work. We replaced a large culvert on Mill Road and reset several culverts on Seal Point Road and Shore Road. Ditching work and shoulder work was completed on Buttermilk Road. A drainage course on Lorimer Road was repaired, and shoulder work was performed on Needles Eye Road. Trees were trimmed back on Clamshell and Cos Cob Avenue and a tree that was dangling on Walker Road was removed before it came crashing down unexpectedly.



Crews from Lamoine Construction apply a fresh coat of pavement on Asa's Lane in July

A list of projects for the spring of 2012 has been developed, and to be paved in 2012 will be a portion of Shore Road and the upper portion of Mill Road. The budget that has been developed for 2012/13 will include paving on Clamshell Alley and Cos Cob Avenue, as well as the parking lots at Lamoine Beach and the Lamoine Fire Station.

The price of paving came in much lower than expected, and that saved enough money that the parking lot at the town hall could be repaved, even though it had not been a budgeted project in 2011.

The 2010/11 snow plowing season marked the first for Richard McMullen as the town's plowing contractor. Considering the inordinate amount of snow for his first year, his crew did an adequate job of keeping the roads open and passable. It was an expensive year for him, but the first few weeks of winter in 2011/12 have been very mild which might make up for it. An escalator clause in the plowing contract kicked in because of the number of storms and price of diesel, and he was paid 5% above the contract bid price. Mr. McMullen also picked up the contract to plow State Route 184 for 2011/12 as the state has decided not to use its own trucks on the road. Mr. McMullen also suggested having a small supply of salt/sand for townspeople to use, limited to one bucket, and Selectmen approved of the policy.

Respectfully submitted,

Stu Marckoon, Road Commissioner

Town Clerk's Report

Jennifer Kovacs, Town Clerk

Births

Residents- Out of Town	
Males	3
Females	6
Total	9

No births occurred in Lamoine during 2011

Marriages

Residents Married Outside of Lamoine	5
Residents Married in Lamoine	5
Non-Residents Married in Lamoine	0
Non-Residents License Issued	0
Total	10

Deaths

Residents who died out of Town

Daniel I. Gommel, January 30, 2011
Wilda N. Higgins, February 22, 2011
Agnes M. Liberty, March 11, 2011
Susan A. Christie, April 14, 2011
Barry E. Norris, July 2, 2011
Linwood S. Workman, September 3, 2011
Barbara G. Stratton, November 20, 2011

Residents who died in Town

Ronald S. Becker, February 15, 2011
Reginald L. McDevitt, March 16, 2011
Nancy E. Jordan, August 20, 2011
Wesley H.A. Bentivoglio, October 10, 2011
Edna H. Briggs, November 1, 2011

Non-Residents who died in Town

Steven M. Brooks, July 10, 2011
Joann M. Boardman, September 4, 2011

Dog Licenses Issued for the 2011 Licensing Year (October 16, 2010 to October 15, 2011)

Males/Females	36
Spayed/Neutered	283
Total Dogs Licensed	319

*Does not include on-line registration sales through the State of Maine

Elections

There were three elections held during 2011 at the Lamoine Town Hall. As of December 31, 2011 Lamoine had 1,372 registered voters.

Turnout was as follows:

Election Date	Election Type	Ballots Cast
March 15, 2011	Annual Town Meeting	93
June 14, 2011	RSU 24 Budget Validation	64
November 8, 2011	General Election	602

Tax Collector's Report

Jennifer Kovacs, Tax Collector

Stuart Marckoon, Deputy Tax Collector

For Fiscal Year Beginning July 1, 2010 and Ending June 30, 2011

2009/10 Property Tax Commitment – August 17, 2009

Balance due from Collector 7/1/10		\$59,070.28
Collected Real Estate Taxes	\$5,870.14	
Tax Liens Filed	\$53,004.88	
Adjustment	+\$0.24	
Personal Property Taxes Collected	\$125.66	
Personal Property Tax Balance 6/30/11		\$69.84

Taxpayer	Balance
William Haass*	\$62.08
DFS Funding**	\$7.76

*Payment in full received 7/28/11

**written off pursuant to 36 MRSA §760-A

Tax collector settlement approved by the Board of Selectmen on December 2, 2011

2010/11 Property Tax Commitment – July 7, 2010

Tax Commitment	\$2,418,529.92
Prepaid Taxes	\$2,125.91
Abatements	\$36.48
Net to Collect	\$2,416,367.53
Collected and sent to Treasurer	\$2,350,498.82
Liens Filed 6/17/11	\$65,529.67
Balance 6/30/11	\$339.04

Taxpayer	Map	Lot	Balance	Date Paid
Hemingway, C.W.*	14	78	\$227.68	July 13, 2011
Haass, William	Personal Property		\$57.60	July 28, 2011
Brooks, Barbara	Personal Property		\$53.76	January 5, 2012
Total			\$339.04	

*A lien was not filed due to a posting error which resulted in delay of the tax collector's demand notice.

A tax collector settlement will be offered to the Board of Selectmen in January, 2012

2011/12 Property Tax Commitment – July 14, 2011

Tax Commitment	\$2,418,432.24
Prepaid Taxes	\$6,494.69
Abatement – Reynolds Estate	\$307.80
Net to Collect	\$2,411,629.75
Collected and sent to Treasurer by 12/13/11	\$1,493,221.71
Balance Due 12/31/11	\$918,408.04

Automobile Excise Taxes Collected FY ending 6/30/11	\$274,940.91
Watercraft Excise Taxes Collected FY ending 6/30/11	\$3,971.92

Registrar of Voters Report

Jennifer Kovacs, Registrar of Voters

The Town of Lamoine utilizes the centralized voter registration system. As of December 31, 2011 Lamoine had 1,372 registered voters. By party, the voters were enrolled as follows:

Democrat	357
Green	56
Republican	512
Unenrolled	447
Total	1,372

During 2011 the town registered 45 new voters. There were 32 voters who changed party affiliation, name, or address. The CVR system designated 48 voters as inactive during the year. Another 104 voters were removed from Lamoine's voting list after a purge of the system by the Secretary of State's office. This represents 147 fewer people on the voting list than in 2010.

Addressing Officer's Report

Stu Marckoon, Addressing Officer

During 2011 we assigned 10 new addresses and named two new roads. **Kennel Brook Drive** was the name assigned to the subdivision road serving the Partridge Cove Estates Subdivision. And **Celtic Drive** was assigned to serve two homes off Lamoine Beach Road on property owned by Thomas and Mary Collins.

In November, more than a dozen road signs were taken from their posts, mainly along the Shore Road and Lamoine Beach Road. The Board of Selectmen offered an amnesty program that resulted in the return of the stolen signs, after new ones had been installed.

The town had 1,118 active addresses at the end of 2011.

*The collection of new street signs
that replaced those swiped in
November, 2011*



Administrative Assistant's Report

Stu Marckoon, Administrative Assistant to the Selectmen

While the past year has been one of some major personal milestones, the Town of Lamoine seems to be chugging along quite nicely. In fact, the last few Selectmen meetings have been so un-controversial, most have lasted less than 45-minutes. There were no major issues on the plate of your elected leaders at the end of 2011 and the 2012 town meeting will propose no major changes, a lower municipal budget, and may struggle to last more than 2-hours.

That's not to say nothing was accomplished in 2011. We've done some major technology upgrades at the town office, including installation of a new computer in the town clerk's office that has greatly sped up operations and reliability at the town hall. We also started to accept debit and credit cards at the town hall for all transactions. There's a catch, and we happily explain that a 2.5% charge is added to each transaction to cover the fees charged by our service provider, Maine Pay Port. Most of the hand written transactions have now disappeared, opting instead for computer generated documents. After converting tax collection and treasury receipts to computer generated forms in 2010, the next paperwork reduction was issuance of burning permits in 2011. We cleared it with the Maine Forest Service, and the program Lamoine developed has been explored by other communities as a model.

The faces in the town hall remained the same this year, and I like to think that we've been able to effectively deliver the services of town government to those who've sought/needed them. My thanks to **Jennifer Kovacs** for another year of working side by side in the office as our Clerk/Tax Collector. **Dennis Ford** and **Mike Jordan** have kept abreast of the Code Enforcement Matters. **Bill Fennelly** has operations at the transfer station humming right along and has helped the public adapt well to changes in recycling collection at the facility. Thanks too to **Skip Smith** and all my fellow members at the Lamoine Volunteer Fire Department who've put in countless hours on emergency calls throughout the year. The Board of Assessors has put in a tremendous amount of time on some sticky issues and still kept up with the assessment data needed for a fair tax commitment. The Planning and Appeals Boards have tackled everything thrown at them as well. We welcomed new, part time, employee **Kimberly Grindle** to the fold as our Cable TV operations manager. I'm sure we'll see some new programs on Cable Channel 7 in 2012 as she works her way with the technology offered.

This begins my 20th year as your Administrative Assistant, and I have been blessed with a very easy community to help guide. Without exception, the Boards of Selectmen who've kept rehiring me have been extremely supportive and the politics that seem to permeate a lot of other municipalities have not made much of an impact on our town. My wife and I are now "empty nesters" as both of our daughters are enrolled full time at colleges and doing very well with their education that began not only at the Lamoine Consolidated School, but in one case at the former Lamoine Corner Nursery School. While our national economy struggles, it's our hope that both of our children will be able to thrive socially and economically when they graduate and have families of their own. We're all richer for having lived in a community like Lamoine for the past 28-years with wonderful neighbors and co-workers. Thank-you.

Treasurer's Report

For Fiscal Year Ending June 30, 2011

Stuart Marckoon, Treasurer

Balance Sheet - June 30, 2011

Assets

Account ID	Account Description	Debit
1-01-001	Cash - FNBBH Checking	\$42,901.76
1-01-02.1	FNBBH Investment Mgt	\$567,269.55
1-01-09	Petty Cash	\$200.00
1-01-20.00	Prepaid Taxes	-\$6,204.69
1-01-20.10	2010-11 Property Tax Rec	\$227.68
1-01-21.03	Personal Propety Tax 03-04	\$754.60
1-01-21.09	Personal Property 2009/10	\$69.84
1-01-21.10	Personal Property 10-11	\$111.36
1-01-22.00	Homestead Receivable	\$4,718.00
1-01-25.09	Tax Liens 2009-10	\$24,015.31
1-01-25.10	Tax Liens 10/11	\$59,966.30
1-01-50	Accounts Receivable	\$4,635.28
1-01-52	Demolition Debris Receivable	\$473.58
1-01-70	Due from Other Funds	\$1,853.51
1-01-70.2	Due from G/F Hodgkins Trust	\$4,499.00
1-01-80	Credit Cards Receivable	\$91.80
1-02-01	Code Enforcement Fund	\$7,292.40
1-06-01	Fire Truck Reserve Fund	\$9,546.10
1-09-01	Road Assistance Fund	\$38,084.08
1-10-01	Education Capital Reserve	\$9,352.06
1-13-01	Revaluation Reserve	\$74,178.72
1-14-01	Parks Fund	\$6,689.58
1-15-01	Cable TV Fund	\$19,429.04
1-16-01	Insurance Deductible Fund	\$5,227.60
1-17-01	Harbor Fund	\$12,027.47
1-18-01	Veterans' Memorial Fund	\$5,670.28
1-19-01	Capital Improvements Account	\$85,401.16
1-20-01.1	Cemeteries - East Lamoine	\$2,419.98
1-20-01.2	Cemeteries - Forest Hills	\$2,218.28
1-20-01.3	Cemeteries - Marlboro	\$9,065.34
1-30	Fixed Assets	\$7,948,782.25
1-30-01	Land Conservation Fund	\$4,221.11
	Total Assets	\$8,945,188.33

Liabilities

Account ID	Account Description	Credit
2-01-02	Accounts Payable	\$8,374.90
2-01-03	Encumbered funds carried fwd	\$106,450.00
2-01-05	State Dogs Payable	\$34.00
2-01-07	IF&W MOSES Sales	\$2,265.50
2-01-08	Motor Vehicles Payable	\$3,435.00
2-01-09	State Vital Records Payable	\$83.60
2-01-70.2	Due to Hodgkins Trust	\$4,499.00
2-20-01	Due to Gen. Fund - Cemetery	\$1,853.51
2-25-01	Shellfish License Fees Payable	\$105.00
2-40-01	Deferred Property Tax Revenue	\$64,186.12
	Total Liabilities	\$191,286.63

Fund Balances

3-01-01	Unreserved/Undesignated Fund	\$363,067.87
3-01-01.62	Flag Maint Fund	\$127.54
3-02-01	Code Enforcement Fund	\$11,303.76
3-03-01	Education Fund	\$132,157.11
3-06-01	Fire Truck Reserve	\$9,546.10
3-09-01	Road Fund	\$59,271.58
3-10-01	Education Capital Reserve	\$9,352.06
3-12-01	Animal Control Fund	\$4,046.95
3-13-01	Revaluation Fund	\$74,178.72
3-14-02	Parks & Recreation Fund	\$5,735.59
3-15-01	Cable TV Equipment Fund	\$25,466.80
3-16-01	Insurance Deductible Fund	\$5,640.33
3-17-01	Harbor Fund	\$13,152.43
3-18-01	Reserved for Endowments	\$11,850.09
3-18-01.1	Endowment-Hodgkins Fund	\$4,499.00
3-18-02	Veterans' Memorial Fund	\$5,573.92
3-19-01	Capital Improvement Fund	\$65,651.16
3-30-01	Fixed Assets	\$7,948,782.25
3-31-01	Land Conservation Fund	\$4,221.11
3-32-01	Conservation Commission Fund	\$277.33
	Total Fund Balances	\$8,753,901.70
	Total Liability + Fund Balance	\$8,945,188.33

Cash - Checking Account

Beginning Balance	\$34,679.51	Disbursements	
Receipts	\$3,884,985.91	Total Warrants	\$3,873,885.17
Disbursements	\$3,876,763.66	Returned Checks	\$2,819.04
Ending Balance	\$42,901.76	Adjustments	\$2.00
		Service Charges	\$57.45
		Net Disbursements	\$3,876,763.66

Receipts

Tax Collector*	\$ 2,726,053.55
Credit Cards	\$ 5,815.38
Code Enforcement	\$ 11,949.31
Municipal Revenue Sharing	\$ 55,152.80
Rapid Renewal	\$ 16,617.82
Liens, Fees & Interest	\$ 70,498.80
Investment Transfers	\$ 865,000.00
Interest	\$ 2,785.20
Parks Donations	\$ 258.90
Veterans Memorial Donations	\$ 80.33
Returnables	\$ 3,608.85

State of ME-other

General Assistance	\$ 889.98	
Fuel Refunds	\$ 95.27	
BETE Reimbursement	\$ 479.00	
Snowmobile Registrations	\$ 423.68	
Park Entrance Fees	\$ 1,874.35	
Tree Growth Reimbursement	\$ 817.56	
Hazard Mitigation Grant	\$ 1,126.00	
Veterans Exemptions	\$ 1,269.00	
Maine Forest Service Grant	\$ 1,400.00	
DEP - Water Filter Reimburse	\$ 1,986.97	
FEMA-Road Repairs	\$ 2,133.62	
Urban/Rural Initiative Program	\$ 23,640.00	
Homestead Exemptions	\$ 14,655.00	
Total State - Other		\$ 50,790.43

Miscellaneous Revenues

InforME - Credit Card test	\$ 1.00
MSI - picture	\$ 15.00
Charles/Nancy Graham	\$ 132.81
Check Restitution (various)	\$ 1,715.70
Flag Program Sales	\$ 50.00
Lamoine VFD	\$ 804.31
Me Resource Recovery	\$ 2,339.28

Restitution - Broken Window	\$	494.58	
Bar Hbr Conservation Cmsn	\$	100.00	
Stale Checks	\$	122.80	
Fishing Derby Proceeds	\$	332.00	
MMA Risk Management	\$	411.37	
FEMA/AFG Grant	\$	14,315.00	
Hodgkins Memorial Trust	\$	8,099.00	
Time Warner Cable Franchise	\$	11,115.37	
Verizon Wireless-Tower Rent	\$	12,000.00	
Total Miscellaneous			\$ 52,048.22

Expenses Reimbursed

City of Ellsworth - Town Line	\$	53.75	
RSU 24 - Plowing	\$	1,231.28	
MMA - Insurance Dividends	\$	708.00	
Russell Boynton Jr.	\$	1,028.13	
Casella Waste	\$	3,707.03	
Municipal Review Committee	\$	17,503.07	
Travis Walls - Site Plan Adv	\$	95.06	
Total Expense Reimburse			\$ 24,326.32

Total Treasury Receipts \$ 3,884,985.91

*Includes excise taxes, state registration fees, dog license fees, property taxes, hunting and fishing license sales, and various other revenues collected by the tax collector and submitted to the treasurer.



Common and not so common birds. On the left, a cardinal and on the right a robin – two signs of spring.

Photos submitted by Mary Alley



Town of Lamoine - Disbursements - Fiscal Year 2010-11

Paid To	Description	Appropriation(s)	Amount
Acadia Disposal District	Household Hazardous Waste Program	Solid Waste	\$984.28
Acadia Fuel	General Assistance	Administration	\$189.50
A-Copi Imaging	Copier Maintenance	Administration	\$507.50
ADA Fence Company	Town Office Railing Repairs	Administration	\$175.00
Alpha Software	Computer Program-Database	Administration	\$388.00
Andy's Music On Line	Audio Mixer	Cable TV	\$239.99
Arsenault, Michael	Wages, Mileage, Gear	Animal Control	\$823.36
Arthur Ashmore	Excise Tax Refund	Overpaid	\$24.08
Atlantic Awards	Citizen of Year Plaques	AP/Administration	\$324.90
Atlas Notary Seal	Notary Supplies	Administration	\$16.75
Auto Buff	Towing - Fire Truck	Fire	\$125.00
Awards, Signage & Trophies	Fishing Derby Trophy	Parks	\$23.85
Bartosenski, John	Refund	Overpaid	\$10.00
Bard Industries	Paper Supplies	Parks	\$105.55
BCI Wireless	Cell Phone Clip	Administration	\$18.99
Bar Harbor Bank & Trust	Fire Truck Loan Payment	Debt Service	\$14,927.92
Bangor Hydro Electric	Electricity	Various	\$7,256.75
Bill's Flooring	Replace Fire Chief's Carpet	Fire	\$146.00
Boynton, Russell Jr.	Trash Pickup, Remibursement	Parks, Fire	\$633.00
Branch Pond Marine	Boat Maintenance	Fire	\$45.12
Bradley, James	Excise Tax Refund	Overpaid	\$108.48
Brann, William	Selectman Pay	Administration	\$933.50
Broussard, Joan	Election Clerk	Administration	\$190.00
Browns Communications	Radio Purchase & Maintenance	Fire	\$13,749.40
Brodie, Carleton	Expense Reimbursement	Fire	\$300.00
Bangor Savings Bank	GAT Penalty - PERC	Solid Waste	\$125.64
Butler, Angie	Expense Reimbursement	Fire	\$75.00

Paid To	Description	Appropriation(s)	Amount
Butler, William	Expense Reimbursement	Fire	\$75.00
Carbonite.com	Computer Backup	Town Hall, Fire	\$184.90
Cargill, Inc.	Salt (Plowing Contract)	Roads	\$16,749.51
Carney, James	Expense Reimbursement	Fire	\$300.00
Carter, Diane	Election Clerk	Administration	\$73.88
East Lamoine Cemetery	Interest Distribution	Trust Accounts	\$316.78
Forest Hill Cemetery	interest Distribution & Vets Graves	Trust/Parks	\$740.43
Lamoine Cheerleaders	Proceeds - Returnables Shed	Pass Through	\$438.00
Child & Family Opportunities	Donation	Social Services	\$400.00
Coastline Plumbing	Faucet Replacement	Fire	\$128.56
Cohen Family Trust	Property Tax Refund	Overpaid	\$28.05
Colwell Diesel	Truck, Generator maintenance	Fire	\$694.53
Cold Spring Water Co.	Water Utilities	Fire	\$250.00
Colella, Franco	Election Clerk	Administration	\$120.00
Columbia Air Services	Aviation Fuel	Fire	\$144.96
Computer Essentials	Computer purchases	CTV, Adm, Fire	\$1,544.96
Cooper, S. Josephine	Selectman Pay	Administration	\$1,493.60
Corriveau, Maryann	Property Tax Refund	Overpaid	\$20.48
County Ambulance, Inc	Ambulance Contract	Public Safety	\$11,586.25
Coyne, Edna	Election Clerk	Administration	\$80.00
Crawford, George	Tree Removal, Mowing, Sweeping	Roads	\$9,200.00
Cub Scout Pack 88	Proceeds - Returnables Shed	Pass Through	\$256.45
Cushing, Clyde II	Excise Tax Refund	Overpaid	\$4.00
Dandurand, Nathan	Expense Reimbursement	Fire	\$300.00
Davis, Paul	Labor-Transfer Station	Solid Waste	\$230.49
Bragdon, Catherine	Election Clerk	Administration	\$140.00
Ohmart, Cecilia	Health Officer Salary	Administration	\$92.35
Dead River Company	General Assistance	Administration	\$319.90
DeFusco, Kathleen	Election Clerk	Administration	\$350.00

Paid To	Description	Appropriation(s)	Amount
Dell Computers	Office Supply - Toner	Administration	\$199.98
DeLuca, Margaret	Excise Tax Refund	Overpaid	\$8.00
Dept. of Environmental Protection	Transfer Station Permit	Solid Waste	\$405.00
Dept. of Health & Human Services	Health Insurance	Administration	\$384.00
Secretary of State	Motor Vehicle Registrations	Payables	\$66,167.25
State of Maine	Dog Licenses	Payables	\$1,067.00
Donaldson, Cynthia	Selectman Pay	Administration	\$933.50
Registrar-dot.gov	Web Site license	Administration	\$125.00
Downeast Horizons	Donation	Social Services	\$600.00
Downeast Graphics & Printing	Office Supplies - Envelopes	Administration	\$228.40
Eastern Agency on Aging	Donation	Social Services	\$250.00
EBS	Hardware	Town Hall, Fire	\$30.40
Ellsworth Chainsaw	Helmet, chain cover	Fire	\$80.42
Electronic Tax Payments	Employer Tax, Withholdings	Administration	\$27,363.59
Ellsworth American	Advertising, Lamoine Quarterly	Plan Brd/Adm.	\$1,263.85
City of Ellsworth	Shellfish Licenses, Waste Disposal	Payables	\$4,300.53
Ellsworth Public Library	Donation	Library	\$7,735.00
Emerson Energy Fuels	General Assistance	Administration	\$363.26
Dechar, Noel	Electrician	CTV, Solid Waste	\$2,146.03
Friends In Action	Donation	Social Services	\$600.00
Farnsworth, Edward	Expense Reimbursement	Fire	\$300.00
Fennelly, William	Labor	Waste, Parks	\$9,488.82
Fennelly, Richard Jr.	Selectman Pay	Administration	\$933.50
Finish Line Graffix	Town Hall Sign	Administration	\$250.00
Finley, M. Philip	Excise Tax Refund	Overpaid	\$31.50
Fire Engineering Magazine	Subscription	Fire	\$29.00
First Advisors	Additions to Investment Mgt Acct	transfers	\$990,000.00
Ford, Dennis	Salary	Code Enforcement	\$13,519.60
Fowler, Jay	Road Maintenance Projects	Roads	\$11,515.20

Paid To	Description	Appropriation(s)	Amount
Fowler, E. Jane	Assessor Pay	Administration	\$1,443.20
Fowler, Perry	Grade Berry Cove Rd	Roads	\$600.00
Francazio, Dean	Expense Reimbursement	Fire	\$312.58
Frost, Timothy	Property Tax Refund	Overpaid	\$220.19
Galeaz, Kerry	Expense Reimbursement	Parks	\$197.10
Gall's Incorporated	First Aid Kit	Fire	\$298.99
Giant Sub (Ellsworth)	Election Costs	Administration	\$28.41
Gilman Electric	Electrical Parts	CTV, Fire	\$1,131.55
Goebel, Peter	Expense Reimbursement	Fire	\$420.00
Gold Star Cleaners	Turnout Gear Laundering	Fire	\$37.50
Goodwin, John W. Jr.	Sand - Roads (Plow Contract)	Roads	\$10,230.00
Granville Rental	Chipper, post hole digger	Parks/Roads	\$432.75
Hancock County Registry of Deeds	Lien Filings	Administration	\$2,639.00
Hancock County Treasurer	Dispatch	Public Safety	\$2,570.60
Hancock County Treasurer	County Tax	County Tax	\$104,753.19
Hannaford Food & Drug	Meeting Expenses	Administration	\$8.38
Hartford Life Insurance	Volunteer Insurance	Administration	\$130.00
Haslam Septic	Septic Disposal Contract	Solid Waste	\$800.00
Hancock County FF Association	Dues	Fire	\$96.00
Eastern Maine Home Care	Donation	Social Services	\$579.00
Hancock County Planning Cmsn	Training, Salt Purchase	CEO/Roads	\$43.00
Herrick, Albert	Expense Reimbursement	Fire	\$150.00
Herrick & Salisbury	Setback Certification, Refund	Park Privy	\$141.06
Herrick, David Sr.	Expense, trees, Harbor Master	Roads, Fire, Harbor	\$1,214.63
Herrick, David Jr.	Expense, trees	Roads, Fire	\$469.83
Herrick, Anne	Tree Removal	Roads	\$169.83
Higgins, Paul/Elizabeth	Property Tax Refund	Overpaid	\$15.15
Higgins, Tammy	Property Tax Refund	Overpaid	\$8.27
Lamoine Historical Society	Proceeds - Returnables Shed	Pass Through	\$711.85

Paid To	Description	Appropriation(s)	Amount
Hodgkins, Paul/Lucille	Property Tax Refund	Overpaid	\$216.48
Hospice Volunteers of Hancock Cty	Donation	Social Services	\$600.00
Home Depot	Maintenance supplies	Town Hall, Fire	\$79.43
Hood, David	Excise Tax Refund	Overpaid	\$180.18
Huebner, Harald	Tree Removal	Fire	\$1,687.50
Hunnewell, James	Expense Reimbursement	Fire	\$150.00
Inland Fisheries & Wildlife	Licenses & Registrations	Pass Through	\$18,608.65
Maine Information Network	Office Equipment-card swiper	Administration	\$85.00
Industrial Protection Services	Fire Equipment & Maintenance	Fire	\$12,687.00
ISG Thermal Systems USA	Batteries, Thermal Imager	Fire	\$281.00
Johnson, Bernard	Expense Reimbursement	Fire	\$300.00
Jones, Harry S III	General Assistance	Administration	\$592.00
Jones, Brett	Exp. Reimburse, Computer, Maint	Town Hall, Fire	\$1,527.23
Jones, Douglas	Expense Reimbursement	Fire	\$300.00
Jordan, Gerald	Expense Reimbursement	Fire	\$300.00
Jordan, Michael	Salaries, Expenses	CEO, Fire, Adm.	\$3,685.76
Jordan, Matthew	Expense Reimbursement	Fire	\$300.00
JWJLLC	Property Tax Refund	Overpaid	\$236.98
K&T Environmental	Gear, equipment	Fire	\$3,631.00
Katahdin Analytical Services	Water Testing	Solid Waste	\$860.00
Kelley, Harvey	Town Meeting Moderator	Administration	\$240.59
Kennett, Esther	Property Tax Refund	Overpaid	\$6.28
Korty, Carol	Election Clerk	Administration	\$30.00
Kovacs, Jennifer	Town Clerk/Tax Collector	Administration	\$25,081.24
LaBelle, Bill	Septic Design - Privy	Capital Project	\$250.00
Lamoine School Patrons	Proceeds - Returnables Shed	Pass Through	\$443.00
Lamoine Fire Department	Reimbursements	Training, Maint	\$539.60
Lamoine School 8th Grade	Proceeds - Returnables Shed	Pass Through	\$452.45
Lamoine General Store	meals	FD, Parks, Adm.	\$90.74

Paid To	Description	Appropriation(s)	Amount
Lamoine Community Arts	Proceeds - Returnables Shed	Pass Through	\$438.65
Lebowitz, Murray	Property Tax Refund	Overpaid	\$177.05
Leonard-Johnson, Steven	Payroll Withholdings	Payable	\$406.03
Life-Savers, Inc.	Defibrillator Pads	Fire	\$246.12
Leave No Trace Center	Membership	Parks	\$100.00
Loaves & Fishes Food Pantry	Donation	Social Services	\$600.00
Louder, Dennis - Plumbing & Htg	Furnace Maintenance	Fire	\$379.30
Lowe's	Parts & Cleaning Supplies	FD, Adm	\$335.09
LPS Property Tax Solution	Property Tax Refund	Overpaid	\$3.25
ME Association of Assessing Ofcrs	Dues	Administration	\$50.00
ME Assoc. of Conservation Cmsns	Dues	Consrv Cmsn	\$125.00
MAI Environmental	Water Testing	Solid Waste	\$2,050.00
Marckoon, Stuart	Adm. Asst, mileage, benefits, exp.	FD, Adm	\$43,014.53
Marks Printing House	Office Supplies - Voter Reg Cards	Administration	\$220.00
McDevitt, Marion	Election Clerk	Administration	\$285.00
McFarland, Gary	Selectman Pay	Administration	\$933.50
McMullen, Richard	Plowing, Mowing	Roads, Parks, Adm	\$71,270.49
MDI League of Towns	Dues	Administration	\$190.96
State of Maine	Training, licenses	FD, Adm	\$899.20
ME Fire Chief's Association	Dues	Fire	\$83.00
ME Harbor Master's Association	Dues	Harbor	\$200.00
ME Environmental Laboratory	Water Testing	Solid Waste	\$1,320.00
State of Maine	Payroll, Sales Taxes	Pass Through	\$4,294.93
Maine Video Systems	Total Info	Cable TV	\$900.00
Meyer, Arnelle	Property Tax Refund	Overpaid	\$42.54
Mitchell Center - U-Maine	Get WET expenses	Consrv Cmsn	\$200.00
Maine Municipal Association	Dues, Insurances	Administration	\$16,184.30
Me Tax Collectors & Treasurer's	Dues, Training	Administration	\$110.00
Modern Screenprint	Mooring Stickers	Harbor	\$194.80

Paid To	Description	Appropriation(s)	Amount
Morris Fire Protection	Extinguisher Maintenance	Waste, FD, Adm	\$483.80
Morren, Jonathan	Expense Reimbursement	Fire	\$150.00
Morren, Karen/Jonathan	Excise Tax Refund	Overpaid	\$115.74
Municipal Review Committee	PERC Dues	Solid Waste	\$949.09
ME Resource Recovery Assoc.	Recycling Dues	Solid Waste	\$100.00
Microsoft Corporation	Publisher 2010	Administration	\$146.99
ME Federation of Firefighters	Dues	Fire	\$248.00
Me Town & City Clerks Assoc.	Dues	Administration	\$40.00
Me. Town & City Mgt. Assoc.	Training, Dues	Administration	\$148.81
Murphy, Kevin	Salary, Reimbursement	Harbor	\$738.26
Murphy, Dean	Excise Tax Refund	Overpaid	\$22.00
NAPA of Ellsworth	Maintenance, Parts	Fire	\$394.62
Northeast Emergency Apparatus	Air bags, gloves	Grant-Fire	\$6,146.04
Neato.com	Office Supplies - DVD Labels	Cable TV	\$79.92
Ducharme, William	Maintenance	Cable TV	\$65.00
No Frills Oil	Heating Fuel	Town Hall, Fire	\$6,282.93
Nicholls, Roberta	Property Tax Refund	Overpaid	\$7.81
Nickerson, Martha	Election Clerk	Administration	\$80.00
Noddin Electric	Salt/Sand Shed Maintenance	Roads	\$48.00
Norlen's Water Treatment	Water Filter System	Solid Waste	\$1,360.79
Norris, Eleanor (Heirs Of)	Property Tax Refund	Overpaid	\$849.60
Oliver, Maurice	Expense Reimbursement	Fire	\$313.44
O'Neill, Thomas	Expense Reimbursement	Fire	\$300.00
Open Door Recovery Center	Donation	Social Services	\$600.00
Overstock.com	Caller ID Units	Administration	\$47.96
Page, Arthur/Deborah	Property Tax Refund	Overpaid	\$4.29
Pappas, Nicholas	Excise Tax Refund	Overpaid	\$84.95
PDQ Door	Salt/Sand Shed Maintenance	Roads	\$169.82
Penobscot Energy Recovery Co.	Waste Tipping Fees	Solid Waste	\$47,428.52

Paid To	Description	Appropriation(s)	Amount
Pine Tree Waste	Recycling, Trash Transportation	Solid Waste	\$45,523.32
ME DHHS	Plumbing Permit - State Share	Pass Through	\$840.00
Pavement Management Services	Paving Contract	Roads	\$1,350.00
Power, Susan	Property Tax Refund	Overpaid	\$9.86
Price Digests	Manuals - Excise Tax	Administration	\$80.00
Quill Corporation	Office Supplies	Administration	\$367.92
Radio Shack	Supplies - electronic	Cable TV	\$104.79
Ray Plumbing Company	Furnace Contract	Administration	\$189.00
Red Cross	Donation	Social Services	\$500.00
Reel Thing Productions	Movie Rights	Consrsv Cmsn	\$55.00
Reynolds, Joseph	Expense Reimbursement	Fire	\$300.00
Reynolds, Jennifer	Expense Reimbursement	Fire	\$300.00
RH Foster	Diesel	Fire	\$969.53
Richardson, Dianne	Property Tax Refund	Overpaid	\$32.09
Ring's Paving	Road Maint-Asa's Lane	Roads	\$400.00
RJD Appraisal	Appraisal, Tax Mapping	Administration	\$7,552.50
Roy, Beardsley & Williams	Legal Fees	Plan Brd/Adm.	\$1,510.50
RSU #24	Local Share, Tuition	Education	\$2,135,413.15
Small Animal Clinic	Dog Boarding	Animal Control	\$160.00
Schust, Robert	Expense Reimbursement	Fire	\$150.00
Sears.com	Eye Wash Station	Fire	\$45.46
Sears Roebuck	Snow Blower	Solid Waste	\$549.99
Security Kit.com	Lock for Computer	Fire	\$31.50
Sharkey, Colene	Refund	Pass Through	\$25.00
Sherwin Williams	Paint	Xfr Stn/Parks	\$553.21
Smith, George	Chief Salary, Hydran Plow, Maint	Town Hall, Fire	\$1,942.90
Smith, John	Expense Reimbursement	Fire	\$339.29
Frenchman Bay Riders	Snowmobile reg, returnables	Pass Through	\$899.88
Hannaford Food & Drug	General Assistance	Administration	\$34.52

Paid To	Description	Appropriation(s)	Amount
Strauch, Kurt	Expense Reimbursement	Fire	\$300.00
Symantec	Anti-Virus Software	CEO, Adm	\$215.21
TechonWeb.com	DVD Recorded	Cable TV	\$185.69
Theall, Kermit	Kiosks, Expense Reimburse	Parks, Fire	\$1,900.00
Total Vac	Vacuum Cleaner Bags	Administration	\$15.45
Towne, Terry	Assessor Pay, expenses, refund	Administration	\$1,885.21
Tozier, Patricia	Excise Tax Refund	Overpaid	\$66.70
Trenton Marketplace IGA	Fishing Derby Food	Parks	\$208.75
Time Warner Cable	Telephone, Internet	Town Hall, Fire	\$1,304.49
UpBeat, Inc	Dogipot Station	Parks	\$372.35
UPS Store	Water Testing	Solid Waste	\$17.10
US Diary	Office Supply - Planners	Administration	\$85.91
Postmaster	Postage	Various	\$2,989.35
Verizon Wireless	Cell Phones	Various	\$982.86
Viking, Inc.	Culvert-Buttermilk Rd.	Roads	\$527.10
Wadman, James CPA	Audit	Administration	\$3,490.00
Wal-Mart	Cleaning, Office Supplies	Administration	\$1,095.66
Walgreen	Iodine for Airpack Maint	Fire	\$13.64
Wallace, Richard/Connie	Flat Top 5K Donation	Parks	\$100.00
Wardwell, Keegan	Water Testing	Solid Waste	\$846.95
WB Mason	Office Supplies	Administration	\$1,096.53
West, Ronald/Janice	Property Tax Refund	Overpaid	\$2,063.04
WHCA	Donation	Social Services	\$600.00
Whitetail Welding	Repairs to speed trailer	Roads	\$40.00
White Sign Company	Street signs	Roads	\$1,748.56
WIC Program	Donation	Social Services	\$600.00
Witham, Barbara	Excise Tax Refund	Overpaid	\$81.72
Witkus, Gail/Mark	Property Tax Refund	Overpaid	\$19.51
WNSX @ 97.7	Advertising	Vets Memorial	\$165.00

Paid To	Description	Appropriation(s)	Amount
World of Flags	Pole flags	Flag Fund	\$603.54
Xpress of Maine	Town Report Printer	Administration	\$1,379.28
Yesteday's Children, Inc.	Donation	Social Services	\$300.00
Downeast Family YMCA	Contribution	Parks/Rec	\$3,000.00
Young, Joseph Jr.	Expense Reimbursement	Fire	\$300.00
Zeph, Charles	Excise Tax Refund	Overpaid	\$72.40

Total \$3,873,885.17



*A rainbow seemingly terminates at the Lamoine Baptist Church.
Photo submitted by Charles "Butch" Swanberg.*

Investment Management Account – 1-01-02.1

Beginning Balance	\$475,143.96
Additions	\$1,015,607.21
Interest	\$9,739.56
Withdrawals & Transfers	\$933,221.18
Ending Balance	\$567,269.55

The investment funds are held by The First Advisors and are invested on behalf of the town in US Government backed securities and money market accounts.

Petty Cash – 1-01-09

The \$200 balance in this account is the amount of change on hand in the cash drawers at the town office. This amount does not vary.

Prepaid Taxes – 1-01-20.00

FY 2011/2012 Taxes	\$6,204.69			
Name	Map	Lot	Amt	Date
Mary Racicot/Jane Waugh	5	5	\$364.00	multiple
Schoene, Laura	12	44	\$2,700.00	multiple
Wilmerding, Nicholas	4	14-4	\$4.21	19-May-11
Barstow, Chris	1	7	\$649.44	19-May-11
Longer, Jerry	4	20-3	\$40.00	22-May-11
Ackley, David	11	35	\$617.76	20-Jun-11
Jones, Monica/Travis	5	14-7	\$1,101.60	21-Jun-11
Haslam, Patricia	13	5-2	\$727.68	30-Jun-11

The annual town meeting authorizes the tax collector to accept payment of property taxes prior to the tax commitment. The above payments were made received to June 30, 2011

2010-11 Property Taxes Receivable 1-01-20.10

\$227.68 was owed by Charles Hemingway as of June 30, 2011 and was not placed into lien. Payment in full was received on July 13, 2011.

2003/04 Personal Property Tax 1-01-21.03

\$754.60 was owed by Crane's Contract Cutting. The town received payment in full on August 15, 2011.

Personal Property Tax 2009/10 1-01-21.09

DFS Funding**		\$7.76
Haass*	William	\$62.08
Total		\$69.84

*Payment Received July 28, 2011

**Abated pursuant to 36A MRSA §760-A on November 17, 2011

Personal Property Tax 2010/11 1-01-21.10

Brooks	Barbara		\$53.76
Haass*	William	F	\$57.60
Total			\$111.36

*Payment Received July 28, 2011

Homestead Exemption Reimbursement Receivable 1-01-22.00

\$4,718.00 due for FY 2010/11 was received on July 19, 2011.

Tax Liens – 2009/10 1-01-25.09

LASTNAME	FIRSTNAME	MAP	LOT	Total Tax	Paid	Net Tx
*Blood	Robert	14	52	\$638.26	\$380.33	\$257.93
*Brown	Aaron	9	24	\$894.82	\$0.00	\$894.82
*Cadillac Associates LLC		6	20	\$116.40	\$0.00	\$116.40
*Crawford	Duane	3	19- 2A	\$348.23	\$0.00	\$348.23
Crawford	Duane	3	19- 6	\$340.47	\$0.00	\$340.47
*Curtis	Anne Metcalf	3	40	\$1,267.79	\$972.26	\$295.53
*Damon	Michael	3	9-8	\$798.31	\$0.00	\$798.31
*Fickett	David	1	44	\$1,549.57	\$934.53	\$615.04
*Graham	Charles	3	10	\$795.40	\$0.00	\$795.40
*Graham	Kim	14	24	\$787.64	\$692.85	\$94.79
*Handy	Robert	5	5-1	\$567.45	\$396.53	\$170.92
*Handy	Robert	3	9	\$1,320.17	\$0.00	\$1,320.17
*Jordan	Richard	19	14	\$510.70	\$0.00	\$510.70
*Leonard-Johnson	Steven	1	6-A-3	\$843.90	\$0.00	\$843.90
*Luck	J. Alexander	4	44-2	\$397.70	\$0.00	\$397.70
*Mingo	Michelle	6	25-3	\$576.18	\$0.00	\$576.18
*Moala	Semisi	5	22-1	\$956.42	\$0.00	\$956.42
Mullen	Janet	1	28-1	\$1,496.22	\$0.00	\$1,496.22
*Norris	Peter	5	1-3	\$965.15	\$0.00	\$965.15
*Ouellette	Pamela	14	15-4	\$1,353.15	\$0.00	\$1,353.15
*Ouellette	Pamela	14	15-3	\$692.58	\$0.00	\$692.58
*Perry	Stephen	4	46-A	\$2,327.03	\$0.00	\$2,327.03
*Sno-Drum LLC		3	27	\$2,979.84	\$0.00	\$2,979.84
St. Pierre	Joanne	9	15-7A	\$1,156.24	\$0.00	\$1,156.24
*Strum	Amy	10	7-1-A	\$1,724.66	\$0.00	\$1,724.66
*Walker	William	3	10-8	\$1,482.16	\$0.00	\$1,482.16
*Walker	William	3	14-2	\$108.64	\$0.00	\$108.64
Young	Brian	12	46	\$310.40	\$0.00	\$310.40
*Zerrien	Richard	7	26	\$86.33	\$0.00	\$86.33

Totals

\$27,391.81 \$3,376.50 \$24,015.31

*Paid prior to automatic foreclosure on January 7, 2012.



The snow in front of the Lamoine Historical Society building (the former East Lamoine Baptist Church) is undisturbed. Photo submitted by Joanne Parkinson

Property Tax Liens 2010/11 – 1-01-25.10

LASTNAME	FIRSTNAME	OrigTax	TotPd	Net Due
Ahlblad	Lynn	\$2,369.28	\$1,184.64	\$1,184.64
Barnes	Jay	\$372.48	\$33.52	\$338.96
Barnes	Pauline estate of	\$1,402.56	\$0.00	\$1,402.56
*Bentivoglio	Wesley	\$1,162.56	\$0.00	\$1,162.56
Blood	Robert	\$631.68	\$0.00	\$631.68
Brooks	Barbara	\$1,494.72	\$747.36	\$747.36
Brown	Aaron	\$917.76	\$0.00	\$917.76
*Callahan	Christine	\$1,072.32	\$545.46	\$526.86
*Crawford	Duane	\$2,438.40	\$0.00	\$2,438.40
Crawford	Duane	\$344.64	\$0.00	\$344.64
Crawford	Duane	\$336.96	\$0.00	\$336.96
**Curtis	Anne Metcalf	\$1,254.72	\$0.00	\$1,254.72
*Curtis	Stacey	\$1,081.92	\$1,002.79	\$79.13
Damon	Michael	\$790.08	\$0.00	\$790.08
Day	James	\$1,130.88	\$565.44	\$565.44
*DeLuca	Margaret	\$2,303.04	\$908.60	\$1,394.44
*DeLuca	Margaret	\$319.68	\$0.00	\$319.68
Fickett	David	\$1,565.76	\$0.00	\$1,565.76
Graham	Charles	\$787.20	\$0.00	\$787.20
*Graham	Kim	\$779.52	\$0.00	\$779.52
*Haass	William	\$677.76	\$0.00	\$677.76
*Haass	William	\$1,993.92	\$0.00	\$1,993.92
Handy	Robert	\$561.60	\$0.00	\$561.60
Handy	Robert	\$1,306.56	\$0.00	\$1,306.56
Higgins	Susan	\$1,145.28	\$0.00	\$1,145.28
*Jordan	Nancy	\$1,424.64	\$0.00	\$1,424.64
Jordan	Richard	\$537.60	\$0.00	\$537.60
*Karst	John	\$1,670.40	\$250.82	\$1,419.58
Keene	Alvin	\$370.56	\$0.00	\$370.56
Kelley	Stephen	\$1,466.88	\$0.00	\$1,466.88
Leonard-Johnson	Steven	\$835.20	\$0.00	\$835.20
Luck	J. Alexander	\$393.60	\$0.00	\$393.60
*Madrell	Robert S. Jr.	\$304.32	\$152.16	\$152.16
*Meyer	Peter	\$291.84	\$280.54	\$11.30
Mingo	Michelle	\$570.24	\$0.00	\$570.24
Moala	Semisi	\$946.56	\$0.00	\$946.56
*Moore	James	\$1,941.12	\$1,345.29	\$595.83
Mullen	Janet	\$1,599.36	\$0.00	\$1,599.36
**Nasberg	Gerald	\$895.68	\$447.84	\$447.84
Norris	Peter	\$955.20	\$0.00	\$955.20
Ouellette	Pamela	\$1,339.20	\$0.00	\$1,339.20
Ouellette	Pamela	\$685.44	\$0.00	\$685.44
Perry	Stephen	\$2,303.04	\$0.00	\$2,303.04
*Pinkham	David	\$561.60	\$282.34	\$279.26
Pinkham	Russell	\$971.52	\$0.00	\$971.52
PJKP Investments LLC		\$468.48	\$234.24	\$234.24

LASTNAME	FIRSTNAME	OrigTax	TotPd	Net Due
PJKP Investments, LLC		\$537.60	\$268.80	\$268.80
*Rich	Estate Of Alva & Ellie	\$947.52	\$473.76	\$473.76
*Rich	Estate Of Alva & Ellie	\$118.08	\$0.00	\$118.08
*Saffell	Robert	\$1,237.44	\$618.72	\$618.72
*Sargent	Dwight	\$1,575.36	\$0.00	\$1,575.36
*Sargent	Dwight	\$466.56	\$0.00	\$466.56
Sargent	Philip	\$1,237.44	\$0.00	\$1,237.44
**Sherwood	Ellen	\$1,347.84	\$443.20	\$904.64
Sinclair	Lawrence	\$2,052.48	\$0.00	\$2,052.48
*Sno-Drum LLC		\$2,949.12	\$0.00	\$2,949.12
Springer	Shirley	\$560.64	\$0.00	\$560.64
St. Pierre	Joanne	\$1,144.32	\$0.00	\$1,144.32
*Strum	Amy	\$1,706.88	\$0.00	\$1,706.88
Tallent	Bret	\$2,222.40	\$0.00	\$2,222.40
Thomas	Tim	\$113.28	\$0.00	\$113.28
**Tilden	Lori	\$917.76	\$368.50	\$549.26
*Tozier	Donald	\$660.48	\$330.24	\$330.24
Walker	William	\$1,466.88	\$0.00	\$1,466.88
Walker	William	\$107.52	\$0.00	\$107.52
Young	Brian	\$307.20	\$0.00	\$307.20

total net due \$59,966.30

*Paid in full after 6/30/11 and prior to 12/31/11

** Partial payments applied between 6/30/11 and 12/31/11

Accounts Receivable 1-01-50

Accounts Receivable Schedule-Town of Lamoine					
Total			\$4,635.28		
Due From	Item	GL #	Amount	Date rec'd	TR #
Roy, Beardsley & Williams	Adm-Legal	5-01-01-213	\$275.50	7-Jul-11	580
MRRA	Recycle Rev	4-01-80	\$593.42	11-Jul-11	586
RSU 24	Ed-Ops	5-03-01	\$3.00	3-Aug-11	649
Municipal Review Cmte	Solid Waste-PERC	5-01-07-01	\$3,675.55	15-Aug-11	678
Gilman Electric	CTV	5-15-03	\$87.81	22-Aug-11	693



A peaceful winter day overlooking Frenchman Bay. Photo submitted by Phyllis Mobraaten

Bulky Waste Accounts Receivable 1-01-52

CLE001	Clewley, John	\$329.08
GRAH01*	Graham, Richard	\$144.50

*Paid after 12/31/11 **Total** **\$473.58**

Please note that the bulky waste program utilizing the Ellsworth Transfer Station has been discontinued and residents are advised to take items not acceptable at the Lamoine Transfer Station to Ellsworth Demo Disposal without any permitting fee or billing by the town.

Due from Other Funds 1-01-70

The \$1,853.51 represents money expended for the upkeep of the Marlboro Cemetery which is due from that fund to the general fund.

Due from Hodgkins Trust 1-01-70.2

The Allen and Leurene Hodgkins Trust was established to assist the town with infrastructure projects and parks. The amount due from this fund is offset by an amount due to this fund at the end of the year.

Credit Cards Receivable 1-01-80

During Fiscal Year 2011 the town entered an agreement to be able to accept credit card payments from customers. To facilitate this, the town charges each credit card payment a 2.5% convenience fee (minimum \$1.00), which accumulates to InforME, the company with which credit cards charges are processed. The \$91.80 due on June 30, 2011 was received electronically in three payments from July 1, 2011 to July 6, 2011.

Code Enforcement Fund 1-02-01

Beginning Balance	\$7,490.43
Adjustments*	-\$303.72
Interest	\$105.69
Ending Balance	\$7,292.40

*To reflect fund balance at end of FY 2010. This fund is part of the town's investment management portfolio held by The First Advisors. An adjusting entry will be made in FY 12 to transfer \$4,011.36 from the general fund into the Code Enforcement Fund to reflect a fund increase due to operations during FY 2011.

Fire Truck Reserve Fund 1-06-01

Beginning Balance	\$1,950.86
Adjustments*	\$7,500.00
Interest	\$95.24
Ending Balance	\$9,546.10

*from sale of 1986 Chevy Pickup to Dennysville Fire District.

This fund is part of the town's investment management portfolio held by The First Advisors.



The granite and iron fence that separates Lamoine State Park from Route 184. Photo submitted by Larry Peterson

Road Assistance Fund 1-09-01

Beginning Balance	\$30,962.73
Adjustments*	\$6,614.12
Interest	\$507.23
Ending Balance	\$38,084.08

*To reflect fund balance at end of FY 2010. This fund is part of the town's investment management portfolio held by The First Advisors. An adjusting entry will be made in FY 12 to transfer \$21,267.54 from the general investment fund to the Road Assistance Fund to reflect a fund balance increase due to operations during FY 2011.

Education Capital Reserve 1-10-01

Beginning Balance	\$9,184.00
Adjustment*	\$34.83
Interest	\$133.23
Ending Balance	\$9,352.06

*To reflect balance at end of FY 2010. This fund is part of the town's investment management portfolio held by The First Advisors.

Revaluation Reserve 1-13-01

Beginning Balance	\$63,175.03
Added to Fund	\$10,000.00
Interest	\$1,003.69
Ending Balance	\$74,178.72

This fund is part of the town's investment management portfolio held by The First Advisors.

Parks Fund 1-14-01

Beginning Balance	\$4,683.80
Added to Fund	\$1,920.83
Interest	\$84.95
Ending Balance	\$6,689.58

This fund is part of the town's investment management portfolio held by The First Advisors. \$953.99 will be transferred from this account to the general fund in FY 2012 to reflect the fund balance on 6/30/11.

Cable TV Fund 1-15-01

Beginning Balance	\$14,988.01
Added to Fund	\$4,186.70
Interest	\$254.33
Ending Balance	\$19,429.04

This fund is part of the town's investment management portfolio held by The First Advisors. A transfer of \$6,037.76 will be made in FY 2012 from the General Fund to reflect the fund balance as of 6/30/11.

Insurance Deductible Fund 1-16-01

Beginning Balance	\$4,733.90
Added to fund*	\$421.42
Interest	\$72.28
Ending Balance	\$5,227.60

*Added during FY 2011 to reflect fund balance on 7/1/10. This fund is part of the town's investment management portfolio held by The First Advisors. A transfer of \$412.73 will be made from the general fund in FY 2012 into the fund to reflect the Fund balance as of 6/30/11.

Harbor Fund 1-17-01

Beginning Balance	\$8,394.58
Added to fund*	\$3,480.30
Interest	\$152.59
Ending Balance	\$12,027.47

*Added during FY 2011 to reflect fund balance on 7/1/10. This fund is part of the town's investment management portfolio held by The First Advisors. A transfer of \$1,124.96 will be made from the general fund in FY 2012 into the fund to reflect the Fund balance as of 6/30/11.

Veterans' Memorial Fund 1-18-01

Beginning Balance	\$117.39
Added to fund*	\$5,502.02
Interest	\$50.87
Ending Balance	\$5,670.28

*Added during FY 2011 to reflect fund balance on 7/1/10. This fund is part of the town's investment management portfolio held by The First Advisors. A transfer of \$96.36 will be made to the general fund in FY 2012 into the fund to reflect the Fund balance as of 6/30/11.

Capital Improvements Fund 1-19-01

Beginning Balance	\$80,339.19
Added to fund*	\$13,864.68
Appropriation FY 11	-\$10,000.00
Interest	\$1,197.29
Ending Balance	\$85,401.16

*Added during FY 2011 to reflect fund balance on 7/1/10. This fund is part of the town's investment management portfolio held by The First Advisors. A transfer of \$19,750.00 will be made to the general fund in FY 2012 into the fund to reflect the Fund balance as of 6/30/11.

Cemetery – East Lamoine 1-20-01.1

Beginning Balance	\$2,699.88	
Interest	\$36.88	
Interest Disbursement to Cemetery Association	\$316.78	
Ending Balance	\$2,419.98	
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$504.16
Huckins, Harding, Harrington & King	\$1,400.00	\$1,411.66
A&H Googins	\$500.00	\$504.16
Total	\$2,400.00	\$2,419.98

Cemeteries – Forest Hill 1-20-01.2

Beginning Balance		\$2,474.95
Interest		\$33.76
Interest Disbursement to Cemetery Association		\$290.43
Ending Balance		\$2,218.28
Lots	Original Amt	w/Interest
J&E King	\$1,000.00	\$1,008.32
Hodgkins, Coolidge, Clark	\$1,200.00	\$1,209.96
Total	\$2,200.00	\$2,218.28

Cemeteries – Marlboro 1-20-01.3

Beginning Balance		\$8,936.02
Interest		\$129.32
Ending Balance		\$9,065.34
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$7,141.43
R&A Smith	\$500.00	\$1,312.18
Town of Lamoine	\$0.00	\$611.73
Total	\$2,477.27	\$9,065.34

The town holds the above referenced cemetery funds as part of its investment portfolio. Periodically interest income is disbursed to both the Forest Hill Cemetery Association and the East Lamoine Cemetery Association. During FY 11 efforts were made to revive the Marlboro Cemetery Association. No formal organization existed by the end of the year, therefore the accumulated interest remains in the town's investment accounts. Over the years the town has paid for some maintenance to the cemetery, and is due \$1,853.51 as of 6/30/11. Payment will be made to the general fund if and when disbursements are made to any organized Marlboro Cemetery Association.

Land Conservation Fund 1-30-01

Beginning Balance	\$4,160.88
Interest Income	\$60.23
Ending Balance	\$4,221.11

The maple trees explode with color between Forest Hill Cemetery and the Lamoine Baptist Church. Photo submitted by Mary Alley



LIABILITY ACCOUNTS**Accounts Payable 2-01-02**

Vend#	Name	Item	GL #	Amount	Date Pd
JOR003	Michael Jordan	Mileage-CEO	5-02-12-01.1	\$641.08	12-Jul-11
IPS001	Industrial Protection Service	Homatro Service	5-01-05-107.5	\$550.00	12-Jul-11
MCMU01	Richard McMullen	Adm-Lawn Mowing	5-01-01-63	\$90.00	14-Jul-11
MCMU01	Richard McMullen	Parks-Lamoine Beach	5-14-04-01	\$100.00	14-Jul-11
MCMU01	Richard McMullen	Parks-Lamoine Beach	5-14-04-01	\$40.00	14-Jul-11
MAR001	Stuart Marckoon	Adm-Benefits	5-01-01-01.12	\$188.46	12-Jul-11
ELL001	Ellsworth American	Planning Board - Ads	5-01-11-04	\$180.97	15-Jul-11
NAPA01	NAPA Auto Parts	Fire-Truck Maint	5-01-05-104	\$8.59	15-Jul-11
PER001	PERC	Solid Waste-PERC	5-01-07-01	\$478.34	30-Jul-11
JOR013	Jordan Lumber Co.	Fire-Foam	5-01-05-118.1	\$345.00	15-Jul-11
COL002	Colwell Diesel	Fire-Truck Maint	5-01-05-104	\$532.32	15-Jul-11
PINE01	Pine Tree Waste	Solid Waste Transport	5-01-07-02	\$2,582.29	31-Jul-11
PINE01	Pine Tree Waste	Recycling	5-01-08	\$535.64	31-Jul-11
PINE01	Pine Tree Waste	Recycling	5-01-08	\$797.68	31-Jul-11
LOWE01	Lowe's	Solid Waste-Maint	5-01-07-06	\$46.30	28-Jul-11
LOWE01	Lowe's	Fire-Maint	5-01-05-114	\$24.21	28-Jul-11
PHIL01	Phillips Farms of Maine	Cemetery-Marlboro	5-20-01.03	\$75.00	14-Jul-11
RJD001	RJD Appraisal	Adm-Assessing	5-01-01-216	\$121.25	15-Jul-11
RHF001	RH Foster	Fire-Diesel	5-01-05-116	\$48.12	31-Jul-11
WAL001	Wal-Mart	Adm-Ofc Supply	5-01-01-204	\$24.33	11-Aug-11
BHE001	Bangor Hydro	Adm-Electric	5-01-01-200	\$225.92	8-Aug-11
BHE001	Bangor Hydro	Roads-Streetlights	5-09-09-60	\$15.14	8-Aug-11
BHE001	Bangor Hydro	Roads-Streetlights	5-09-09-60	\$43.56	8-Aug-11
BHE001	Bangor Hydro	Salt/Sand-Roads	5-09-09-54	\$25.01	8-Aug-11
BHE001	Bangor Hydro	Fire Electric	5-01-05-100	\$134.89	8-Aug-11
BHE001	Bangor Hydro	Solid Waste-Electric	5-01-07-07	\$16.55	8-Aug-11
RJD001	RJD Appraisal	Adm-Assessing	5-01-01-216	\$363.75	11-Aug-11
BOY001	Russell Boynton, Jr.	Parks-Lamoine Beach	5-14-04-01	\$94.00	11-Aug-11
BOY001	Russell Boynton, Jr.	Parks-Bloomfield	5-14-04-02	\$46.50	11-Aug-11
			Total	\$8,374.90	

The above accounts reflect expenses incurred during fiscal year 2011, but invoices were received after 6/30/11 or payment was not due until the next fiscal year.

Encumbered Funds Carried Forward 2-01-03

Road Name	Work Description	Estimated Cost
Buttermilk Road	Clean ditches & culverts, fix inlet	\$2,500.00
Needles Eye Rd.	Reset Culvert – 120 Needles Eye	\$500.00
Mill Road	Replace Culvert – Archer's Brook	\$1,500.00
Birchlawn Drive	Fix heaved culverts	\$1,500.00
Seal Point Road	Reset heaved culvert by Orlin Ln	\$2,500.00
Total Road Maintenance		\$8,500.00
Asa Lane	Paving Project	\$84,100.00
Town Hall Parking Lot	Paving Project	\$7,900.00
Grand Total – Road Fund		\$100,500.00
Fire Department	Air Pack Purchase	\$5,950.00
Total Encumbered		\$106,450.00

Encumbered funds are for projects that were approved by the Board of Selectmen during the fiscal year but did not get completed during the year. The estimated cost is applied to the budget for FY 2011, and when the project is completed, that estimated cost is not considered an expense in the 2012 budget. During FY 2011 projects estimated to cost \$8,674.54 were encumbered from FY 2010. Most of those projects were completed. A total of \$3,578.00 was returned to the road fund from the encumbered projects that were completed for less cost than expected, or which were not completed.

State Dogs Payable 2-01-05

A portion of dog registrations is due to the State of Maine. At the end of the year the town owed \$34.00 to the state which was paid on July 1, 2011.

IF&W MOSES Sales 2-01-07

The sale of hunting and fishing licenses, boat, ATV and snowmobile registrations is made on behalf of the State of Maine. At the end of the year the town owed \$2,265.50 to the Department of Inland Fisheries & Wildlife which was paid on July 1, 2011.

Motor Vehicles Payable 2-01-08

The registration fee on motor vehicle registration is collected on behalf of the State of Maine when one registers their vehicle at the town office. At the end of the year the town owed \$3,435.00 to the Secretary of State which was paid on July 1, 2011.

State Vital Records Payable 2-01-09

Beginning in fiscal year 2011 birth, marriage and death record copies required a portion of the fee to be paid to the State of Maine. At the end of the year the town owed \$83.60 to the Department of Health and Human Services which was paid on July 1, 2011.

Due to Hodgkins Trust 2-01-70.2

As noted in the assets section, this amount was received from the Allen and Leurene Hodgkins Trust. It is offset by the asset account in the amount of \$4,499.00

Shellfish License Fees Payable 2-25-01

The sale of licenses to harvest shellfish in the Frenchman Bay Regional Shellfishing Management area requires that most of the fee charged be sent to the administering community. At the end of the fiscal year, the town owed \$105.00 to the City of Ellsworth which was paid on July 1, 2011.

Deferred Property Tax Revenue 2-40-01

The amounts received for payments of tax liens during the first two months of the fiscal year is considered a deferred revenue by the Governmental Accounting Standards Board. This amount is calculated by the town's auditors annually.

FUND BALANCES**Unreserved/Undesignated Fund 3-01-01**

This is most commonly referred to as surplus, as this fund balance represents the equity of the town that is not set aside for a specific purpose. The amount of \$363,067.87 compares favorably to the fund balance on 6/30/10 of \$318,792.10, and increase in the "surplus" of \$44,275.77. All the general fund accounts affect the undesignated fund balance. Please consult the budget section of the town report and the audit for specifics on what contributed to the increase.

Flag Maintenance Fund 3-01-01.62

The town designated funds to maintain the display of US Flags on utility poles. No adjustments were made to the fund balance during the fiscal year.

Code Enforcement Fund 3-02-01

Beginning Balance	\$7,186.71
Revenues in excess of budget	\$922.89
Expenses less than budgeted	\$894.16
Ending Balance	\$9,003.76

Education Fund 3-03-01

Beginning Balance	\$120,314.35
Expenses compared to budget	\$30,000.14
Audit Adjustment	-\$18,157.38
Ending Balance	\$132,157.11

Fire Truck Reserve Fund 3-06-01

Beginning Balance	\$9,450.86
Interest Income	\$95.24
Ending Balance	\$9,546.10

Road Fund 3-09-01

Beginning Balance	\$52,576.85
Revenues in excess of budget	\$593.23
Expenses less than budgeted	\$6,101.50
Ending Balance	\$59,271.58

Education Capital Reserve 3-10-01

Beginning Balance	\$9,218.83
Interest Income	\$133.23
Ending Balance	\$9,352.06

Animal Control Fund 3-12-01

Beginning Balance	\$3,656.30
Net Increase from revenues & expenses	\$390.65
Ending Balance	\$4,046.95

Revaluation Fund 3-13-01

Beginning Balance	\$63,175.03
Added to fund by town meeting	\$10,000.00
Interest Income	\$1,003.69
Ending Balance	\$74,178.72

Parks & Recreation Fund 3-14-02

Beginning Balance	\$6,604.63
Revenues	\$367.10
Expenses in excess of budget	-\$1,236.14
Ending Balance	\$5,735.59

Cable TV Fund 3-15-01

Beginning Balance	\$19,174.71
Revenues	\$11,610.70
Expenses	-\$5318.61
Ending Balance	\$25,466.80

Insurance Deductible Fund 3-16-01

Beginning Balance	\$5,155.32
Added	\$1,728.23
Expenses (Theft, LVFD)	-\$1,243.22
Ending Balance	\$5,640.33

Harbor Fund 3-17-01

Beginning Balance	\$11,874.88
Revenues	\$2,983.59
Expenses	-\$1,706.04
Ending Balance	\$13,152.43

Reserved for Endowments 3-18-01

East Lamoine Cemetery	\$2,400.00
Forest Hill Cemetery	\$2,200.00
Marlboro Cemetery	\$2,477.27
Accumulated Interest	\$4,772.82
Ending Balance	\$11,850.09

Hodgkins Trust Fund 3-18-01.1

Beginning Balance	\$0.00
Revenues	\$8,099.00
Budgeted – Bloomfield Park	-\$3,600.00
Ending Balance	\$4,499.00



A tom turkey tries to impress the hens – submitted by Susie Hokansson

Veterans Memorial Fund 3-18-02

Beginning Balance	\$5,619.41
Revenues	\$187.91
Expenses	-\$233.40
Ending Balance	\$5,573.92

Capital Improvement Fund 3-19-01

Beginning Balance	\$74,453.87
Budgeted	-\$10,000.00
Revenues	\$1,197.29
Ending Balance	\$65,651.16

Land Conservation Fund 3-31-01

Beginning Balance	\$4,160.88
Interest Income	\$60.23
Ending Balance	\$4,221.11

Conservation Commission Fund 3-32-01

Beginning Balance	\$373.93
Revenues	\$283.40
Expenses	-\$380.00
Ending Balance	\$277.33



Submitted by Mary Alley – Bears on Lamoine Beach Road

Fixed Assets 1-30 & 3-30-01					Removal	
Location	Item Added	Purchase Date	Cost	Removed	Reason	Value
Fire Station	Holmatro Cutter	7/22/10	\$7,031.00			
Fire Station	Struts	7/22/10	\$2,075.00			
Fire Station	Air Bags	8/9/10	\$4,400.00			
Fire Station	Computer, Router	7/28/10	\$844.97			
Transfer Station	Snow Blower	12/21/10	\$549.99			
Town Hall	Vacuum Cleaner	6/30/11	\$119.96			
Town Hall	Computer w/Monitor	1999		9/14/2010	Obsolete	\$499.99
Town Hall	Computer	9/14/10	\$699.99			
Town Hall	Vacuum Cleaner	6/21/05		6/15/2011	broken	\$100.00
Town Hall	Fax Machine	Jun-94		5/22/2011	broken	\$239.99
Fire Station	Computer	1997		7/20/2011	stolen	\$1,799.00
		Total added	\$15,720.91		Total Removed	\$2,638.98

The above listing represents items physically added to or removed from inventories of higher valued assets of the town. The audited figure includes valuation of critical infrastructure such as roads, land and buildings held by the town and adjusted by depreciation.

**James W.
Wadman**

Certified Public Accountant

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Facsimile 207-667-3636
wadmancpa.com

Independent Auditor's Report

*To the Board of Selectmen
Town of Lamoine
Lamoine, Maine 04605*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lamoine's management. Our responsibility is to express opinions on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2 - 5 and 17 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise the Town of Lamoine, Maine basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, C. P. A.
October 4, 2011

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2011

The management of the Town of Lamoine, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2011. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at the fiscal year ending June 30, 2011 by \$8,886,351 (presented as "net assets"). Of this amount, \$819,236 was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$178,187 (a 2.0% decrease) for the fiscal year ended June 30, 2011.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2011, the Town's governmental funds reported a combined ending fund balance of \$920,259, an increase of \$183,395 in comparison with the prior year. Of this total fund balance, \$371,758 represents general unassigned fund balance. This unassigned fund balance represents approximately 14.0% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$7,000 (20.0%) during the current fiscal year. There were no new debt obligations issued. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three component's: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net assets includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net assets. The statement of activities shows how the Town's net assets changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 6 - 7 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund

balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 8 - 9 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 10-16 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 17 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

The largest portion of the Town's net assets (89.1%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2011	Total 2010
Current Assets	\$ 1,004,949	\$ 0	\$ 1,004,949	\$ 842,805
Capital Assets	\$ 7,948,782	\$ 0	\$ 7,948,782	\$ 8,321,659
<i>Total Assets</i>	<i>\$ 8,953,731</i>	<i>\$ 0</i>	<i>\$ 8,953,731</i>	<i>\$ 9,164,464</i>
Current Liabilities	\$ 27,503	\$ 0	\$ 27,503	\$ 56,824
Other Liabilities	\$ 39,876	\$ 0	\$ 39,876	\$ 43,102
<i>Net Assets;</i>				
Invested in Capital Assets	\$ 7,920,782	\$ 0	\$ 7,920,782	\$ 8,286,659
Restricted	\$ 146,333	\$ 0	\$ 146,333	\$ 120,314
Unrestricted	\$ 819,236	\$ 0	\$ 819,236	\$ 657,566
<i>Total Liabilities and Net Assets</i>	<i>\$ 8,953,731</i>	<i>\$ 0</i>	<i>\$ 8,953,731</i>	<i>\$ 9,164,464</i>

An additional portion of the School Department's net assets (1.7%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net assets (9.2%) may be used to meet the government's ongoing obligations to citizens and creditors.

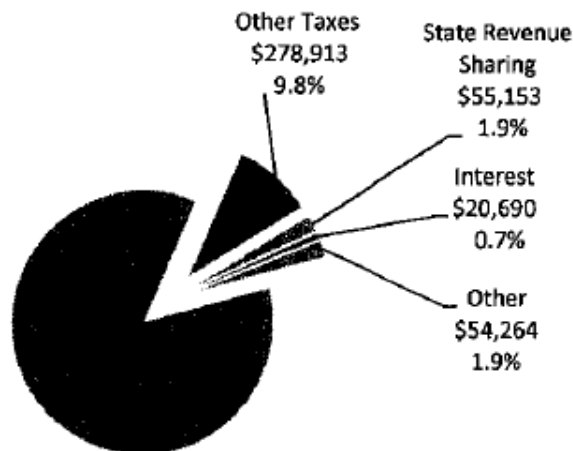
Changes in Net Assets

Governmental activities decreased the Town's net assets by \$178,187. This increase was primarily due to capital asset depreciation.

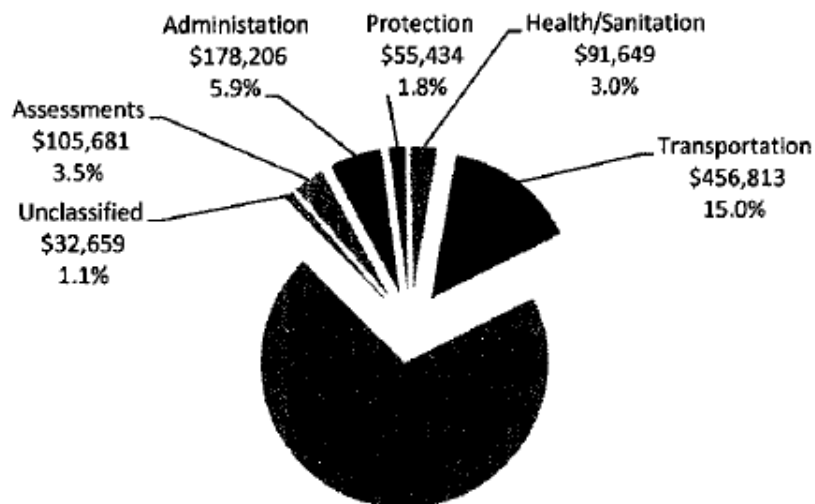
	Governmental Activities	Business-like Activities	Total 2011	Total 2010
<i>Revenues;</i>				
Tax Revenues	\$ 2,727,266	\$ 0	\$ 2,727,266	\$ 2,712,295
Program Revenues	\$ 15,178	\$ 0	\$ 15,178	\$ 22,802
Investments	\$ 20,690	\$ 0	\$ 20,690	\$ 16,831
Revenue Sharing	\$ 55,153	\$ 0	\$ 55,153	\$ 49,114
Other	\$ 39,086	\$ 0	\$ 39,086	\$ 50,366
RSU #24 Transfers	\$ 0	\$ 0	\$ 0	\$ (656,991)
<i>Total Revenues</i>	<i>\$ 2,857,371</i>	<i>\$ 0</i>	<i>\$ 2,857,371</i>	<i>\$ 2,194,418</i>

<i>Expenses;</i>				
Administration	\$ 178,206	\$ 0	\$ 178,206	\$ 171,593
Protection	\$ 55,434	\$ 0	\$ 55,434	\$ 73,275
Health/Sanitation	\$ 91,649	\$ 0	\$ 91,649	\$ 84,753
Transportation	\$ 456,813	\$ 0	\$ 456,813	\$ 431,148
Education	\$ 2,115,117	\$ 0	\$ 2,115,117	\$ 2,246,064
Unclassified	\$ 32,659	\$ 0	\$ 32,659	\$ 21,017
Assessments	\$ 105,681	\$ 0	\$ 105,681	\$ 109,386
<i>Total Expenses</i>	\$ 3,035,559	\$ 0	\$ 3,035,559	\$ 3,137,237
Changes in Net Assets	\$ (178,187)	\$ 0	\$ (178,187)	\$ (942,819)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$920,259, an increase of \$183,395 in comparison with the prior fiscal year. Approximately 40.4 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$8,158 negative variance in real estate and personal property tax revenues. Actual collections were 97.5% of the levy as compared to 97.5% in the prior year. There was an increase in the deferred tax revenue due to fewer collections of prior year's property tax collections.
- \$10,852 positive variance in all other revenues. This is primarily due to conservative budgeting.
- \$101,477 positive variance in transportation expenditures. This is primarily due to capital expenditure amounts not being expended in the current year.
- \$35,283 positive variance in protection expenditures. This is due to a majority of the expenditures being accounted for in the capital outlay.
- \$113,122 positive variance in assessment expenditures. This is primarily due to overlay.
- \$6,804 positive variance in all other expenditures. This is due to controlled costs and conservative budgeting.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$18,697,694, net of accumulated depreciation of \$10,748,912, leaving a net book value of \$7,948,782. There were current year additions of \$3,675 for park privy, \$2,532 for cable TV equipment, \$28,106 for fire department equipment and \$2,790 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on pages 14 - 15 of this report.

Debt

The Town has total bonded debt outstanding of \$0 and \$28,000 of total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt had a decrease of \$7,000 during the current fiscal year. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 15 - 16 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2011

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$43,102
Investments, at Fair Market Value	\$866,783
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$9,919
Taxes and Tax Liens Receivable	\$85,145
Capital Assets, net of Accumulated Depreciation	<u>\$7,948,782</u>
<u>Total Assets</u>	<u>\$8,953,731</u>
<u>Liabilities</u>	
Accounts Payable	\$20,503
Accrued Compensated Absences	\$18,876
<u>General Obligation Bonds Payable:</u>	
Payable within 1 year	\$7,000
Payable in more than 1 year	<u>\$21,000</u>
<u>Total Liabilities</u>	<u>\$67,379</u>
<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt	\$7,920,782
Restricted	\$146,333
Unrestricted	<u>\$819,236</u>
<u>Total Net Assets</u>	<u>\$8,886,351</u>
<u>Total Liabilities and Net Assets</u>	<u>\$8,953,731</u>

The Notes to the Financial Statements are an Integral Part of this Statement.



A seagull keeps careful watch of Bill Haass's lobster boat moored at Lamoine State Park. Photo submitted by Larry Peterson.

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Assets</u>
<u>Governmental Activities</u>				<u>Governmental</u>
Administration	\$178,206	\$11,317		(\$166,889)
Protection	\$55,434			(\$55,434)
Health & Sanitation	\$91,649	\$1,031		(\$90,618)
Transportation	\$456,813			(\$456,813)
Education	\$2,115,117			(\$2,115,117)
Unclassified	\$32,659	\$2,830		(\$29,829)
Assessments	\$105,681			(\$105,681)
<u>Total Governmental Activities</u>	<u>\$3,035,559</u>	<u>\$15,178</u>	<u>\$0</u>	<u>(\$3,020,380)</u>
<u>Total Primary Government</u>	<u>\$3,035,559</u>	<u>\$15,178</u>	<u>\$0</u>	<u>(\$3,020,380)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$2,438,520
Excise Taxes				\$278,913
State Revenue Sharing				\$55,153
Investment Earnings				\$20,690
Interest and Fees on Delinquent Taxes				\$9,833
Other Revenues				\$39,086
<u>Total Revenues</u>				<u>\$2,842,193</u>
<u>Changes in Net Assets</u>				<u>(\$178,187)</u>
<u>Net Assets - Beginning</u>				<u>\$9,064,538</u>
<u>Net Assets - Ending</u>				<u>\$8,886,351</u>

The Notes to the Financial Statements are an Integral Part of this Statement.



Even the gulls like to take in the view across Eastern Bay. Photo at Lamoine Beach submitted by Susie Hokansson

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2011

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$43,102	\$0	\$43,102
Investments, at Fair Market Value	\$853,079	\$13,704	\$866,783
Accounts Receivable	\$9,919	\$0	\$9,919
Property Taxes Due	\$85,145	\$0	\$85,145
Due from Other Funds	\$1,854	\$4,499	\$6,353
<u>Total Assets</u>	<u>\$993,098</u>	<u>\$18,203</u>	<u>\$1,011,301</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$20,503	\$0	\$20,503
Due to Other Funds	\$4,499	\$1,854	\$6,353
Deferred Tax Revenue	\$64,186	\$0	\$64,186
<u>Total Liabilities</u>	<u>\$89,188</u>	<u>\$1,854</u>	<u>\$91,041</u>
<u>Fund Balance:</u>			
Nonspendable	\$0	\$9,677	\$9,677
Restricted	\$132,157	\$4,499	\$136,656
Committed	\$229,552	\$0	\$229,552
Assigned	\$170,443	\$2,173	\$172,616
Unassigned	\$371,758	\$0	\$371,758
<u>Total Fund Balance</u>	<u>\$903,910</u>	<u>\$16,349</u>	<u>\$920,259</u>
<u>Total Liabilities & Fund Balance</u>	<u>\$993,098</u>	<u>\$18,203</u>	<u>\$1,011,301</u>
<u>Total Fund Balance - Governmental Funds</u>			<u>\$920,259</u>
<i>Net assets reported for governmental activities in the statement of nets assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$7,948,782
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$64,186
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$46,876)
<u>Net Assets of Governmental Activities</u>			<u>\$8,886,351</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**IN FUND BALANCE - GOVERNMENTAL FUNDS****FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,430,451	\$0	\$2,430,451
Excise Taxes	\$278,913	\$0	\$278,913
State Revenue Sharing	\$55,153	\$0	\$55,153
Investment Earnings (Includes Unrealized Gains / Losses)	\$20,402	\$288	\$20,690
Interest and Fees on Delinquent Taxes	\$9,833	\$0	\$9,833
Intergovernmental Revenues	\$4,665	\$0	\$4,665
Other Revenues	\$26,322	\$8,099	\$34,421
<u>Total Revenues</u>	<u>\$2,825,738</u>	<u>\$8,387</u>	<u>\$2,834,125</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
Administration and Planning	\$161,888	\$0	\$161,888
Protection	\$18,517	\$0	\$18,517
Health & Sanitation	\$90,460	\$0	\$90,460
Highways & Bridges	\$86,978	\$0	\$86,978
Education	\$2,115,117	\$0	\$2,115,117
Unclassified	\$23,615	\$4,370	\$27,985
Assessments and Debt Service	\$112,681	\$0	\$112,681
Capital Outlay	\$37,103	\$0	\$37,103
<u>Total Expenditures</u>	<u>\$2,646,360</u>	<u>\$4,370</u>	<u>\$2,650,729</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$179,379</u>	<u>\$4,017</u>	<u>\$183,395</u>
<u>Beginning Fund Balances</u>	<u>\$724,532</u>	<u>\$12,332</u>	<u>\$736,864</u>
<u>Ending Fund Balances</u>	<u>\$903,910</u>	<u>\$16,349</u>	<u>\$920,259</u>
<u>Reconciliation to Statement of Activities, changes in Net Assets:</u>			
Net Change in Fund Balances - Above			\$183,395
Deferred Revenue			\$8,069
Compensated Absences			(\$3,775)
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure.			
This amount represents bond payments			\$7,000
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$37,103
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$409,979)
<u>Changes in Net Assets of Governmental Activities</u>			<u>(\$178,187)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Lamoine, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The effect of material interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

D. Assets, Liabilities and Net Assets or Fund Equity

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

Interfund Receivables and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has applied GASB Statement No 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the Town has identified June 30, 2011 fund balances on the balance sheet as follows:

	General Fund	Permanent Fund	Total
<u>Nonspendable</u>			
Cemetery Trust Principal		\$9,677	\$9,677
<u>Restricted</u>			
Education Fund	\$132,157		\$132,157
Hodgkins Trust		\$4,499	\$4,499
<u>Committed</u>			
Code Enforcement Fund	\$11,304		\$11,304
Road Fund	\$59,272		\$59,272
Education Capital Fund	\$9,352		\$9,352
Revaluation Fund	\$74,179		\$74,179
Veteran's Memorial Fund	\$5,574		\$5,574
Capital Improvement Fund	\$65,651		\$65,651
Land Conservation Fund	\$4,221		\$4,221
<u>Assigned</u>			
Reserve for Encumbrances	\$106,450		\$106,450
Flag Maintenance Fund	\$128		\$128
Fire Truck Fund	\$9,546		\$9,546
Animal Control Fund	\$4,047		\$4,047
Parks & Recreation Fund	\$5,736		\$5,736
Cable TV Equipment Fund	\$25,467		\$25,467
Insurance Deductible Fund	\$5,640		\$5,640
Harbor Fund	\$13,152		\$13,152
Conservation Commission Fund	\$277		\$277
Cemetery Trust Income		\$2,173	\$2,173
<u>Unassigned</u>	\$371,758		\$371,758
<u>Total Fund Balances</u>	<u>\$903,910</u>	<u>\$16,349</u>	<u>\$920,259</u>

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Assets

Net assets are required to be classified into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt - This component of net assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net assets consists of restrictions placed on net assets use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulation of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net assets reports \$146,333 of restricted net assets.

Unrestricted - This component consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$9,677 for the Cemetery Trust Funds. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$2,173 from the Cemetery Trust Funds, which is reported as unrestricted net assets in the statement of net assets. The initial endowment principal is reported as part of the restricted net assets in the statement of net assets.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Transaction Account Guarantee Program. Under the program, through December 31, 2012, all noninterest bearing transaction accounts are fully guaranteed by the FDIC for the entire amount in the account. For interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account and this no custodial risk exists.

At year end, the carrying value of the Town's deposits was \$42,902 and the bank balance was \$100,059. The Town has no uninsured and uncollateralized deposits as of June 30, 2011.

Investments

At year end, the Town's Governmental Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities- Agencies	\$221,068	\$0	\$171,699	\$49,369
Other	\$645,715	\$289,945	\$305,407	\$50,363
	<u>\$866,783</u>	<u>\$289,945</u>	<u>\$477,106</u>	<u>\$99,732</u>

Generally, the Town's investing activities are managed under the custody of the Town Treasurer. Investing is performed in accordance with State Statutes. The Town may legally invest in U.S. Government securities and agencies, U.S. Government sponsored agencies and in bank repurchase agreements.

Custodial credit risk - for an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment securities that are in the possession of an outside party. As a means of limiting its exposure to custodial credit risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short-term investments held by a local institution.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial bank, insured credit unions and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2010 and committed on July 7, 2010. Interest of 7.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$64,186 of the property taxes receivable have been classified as deferred tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u><i>Governmental Activities:</i></u>				
<u><i>Capital assets not being depreciated</i></u>				
Land	\$85,288			\$85,288
<u><i>Capital assets being depreciated</i></u>				
Buildings / Improvements	\$646,044	\$3,675		\$649,719
Equipment	\$642,871	\$30,638		\$673,510
Infrastructure	\$17,286,388	\$2,790		\$17,289,177
<i>Total capital assets being depreciated</i>	<u>\$18,575,303</u>	<u>\$37,103</u>	<u>\$0</u>	<u>\$18,612,406</u>
<u><i>Less accumulated depreciation for</i></u>				
Buildings	\$226,000	\$13,962		\$239,962
Equipment	\$447,431	\$29,983		\$477,414
Infrastructure	\$9,665,501	\$366,035		\$10,031,535
<i>Total accumulated depreciation</i>	<u>\$10,338,932</u>	<u>\$409,979</u>	<u>\$0</u>	<u>\$10,748,911</u>
<i>Net capital assets being depreciated</i>	<u>\$8,236,371</u>	<u>(\$372,876)</u>	<u>\$0</u>	<u>\$7,863,494</u>
<u><i>Governmental Activities, Capital Assets, net</i></u>	<u>\$8,321,659</u>	<u>(\$372,876)</u>	<u>\$0</u>	<u>\$7,948,782</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

<u><i>Governmental Activities</i></u>	
Administration	\$1,226
Protection	\$36,917
Health & Sanitation	\$158
Unclassified	\$1,844
Highways, including depreciation of general infrastructure assets	\$369,835
Total Depreciation Expense - Governmental Activities	<u>\$409,979</u>

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2011, the offsetting receivable and payable balances were \$6,353. The balances represent amounts due to the general fund for cemetery care and the Hodgkins Trust and is expected to be repaid within the next year.

Note 6 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2011

<u><i>Long-Term Debt payable at July 1,</i></u>	\$35,000
<i>Long-Term Debt Issued</i>	\$0
<i>Long-Term Debt Retired</i>	<u>(\$7,000)</u>
<u><i>Long-Term Debt payable at June 30,</i></u>	<u><u>\$28,000</u></u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2011 are as follows:

In August 2009, the Town issued bonds for a fire truck purchase with Bar Harbor Banking & Trust. The bonds were authorized by the Town for \$35,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.19%. The principal balance outstanding at June 30, 2011 is \$28,000.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2012	\$7,000	\$906	\$7,906
2013	\$7,000	\$680	\$7,680
2014	\$7,000	\$453	\$7,453
2015	\$7,000	\$298	\$7,298
	<u>\$28,000</u>	<u>\$2,337</u>	<u>\$30,337</u>

Note 7 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 8 - Restricted Net Assets

The Town reports restricted net assets totaling \$146,333 on its statements of net assets. These restricted net assets represent the nonspendable and restricted fund balances detailed in the Governmental Fund Balances note above.

Note 9 - Risk Management

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2011.

Note 10 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,438,609	\$2,438,609	\$2,430,451	(\$8,158)
Excise Taxes	\$288,800	\$288,800	\$278,913	(\$9,887)
State Revenue Sharing	\$54,286	\$54,286	\$55,153	\$867
Investment Earnings (Includes Unrealized Losses)	\$15,000	\$15,000	\$20,402	\$5,402
Interest and Fees on Delinquent Taxes	\$5,000	\$5,000	\$9,833	\$4,833
Intergovernmental Revenues	\$1,500	\$1,500	\$4,665	\$3,165
Other Revenues	\$19,850	\$19,850	\$26,322	\$6,472
<u>Total Revenues</u>	<u>\$2,823,045</u>	<u>\$2,823,045</u>	<u>\$2,825,738</u>	<u>\$2,693</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$183,062	\$183,062	\$161,888	\$21,174
Protection	\$53,800	\$53,800	\$18,517	\$35,283
Health & Sanitation	\$99,805	\$99,805	\$90,460	\$9,345
Highways & Bridges	\$188,455	\$188,455	\$86,978	\$101,477
Education	\$2,126,959	\$2,126,959	\$2,115,117	\$11,843
Unclassified	\$25,160	\$25,160	\$23,615	\$1,545
Assessments & Debt Service	\$225,804	\$225,804	\$112,681	\$113,122
Capital Outlay	\$0	\$0	\$37,103	(\$37,103)
<u>Total Expenditures</u>	<u>\$2,903,045</u>	<u>\$2,903,045</u>	<u>\$2,646,360</u>	<u>\$256,686</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$80,000)</u>	<u>(\$80,000)</u>	<u>\$179,379</u>	<u>\$259,379</u>
<u>Beginning Fund Balances</u>	<u>\$724,532</u>	<u>\$724,532</u>	<u>\$724,532</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$644,532</u>	<u>\$644,532</u>	<u>\$903,910</u>	<u>\$259,379</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(Exhibit A-1)

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$159,807	\$153,506	\$6,301
Planning Board	\$800	\$351	\$449
	<u>\$160,607</u>	<u>\$153,858</u>	<u>\$6,750</u>
<u>Protection:</u>			
Public Safety	\$53,800	\$52,573	\$1,227
	<u>\$53,800</u>	<u>\$52,573</u>	<u>\$1,227</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$99,305	\$85,881	\$13,424
Dump Closing	\$0	\$4,470	(\$4,470)
	<u>\$99,305</u>	<u>\$90,351</u>	<u>\$8,954</u>
<u>Unclassified:</u>			
Appeals & Charities	\$6,229	\$6,229	\$0
Library Contract	\$7,735	\$7,735	\$0
Shellfish Program	\$3,000	\$3,000	\$0
	<u>\$16,964</u>	<u>\$16,964</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$104,753	\$104,753	\$0
Fire Truck Debt	\$8,117	\$7,928	\$189
Overlay	\$112,934	\$0	\$112,934
	<u>\$225,804</u>	<u>\$112,681</u>	<u>\$113,122</u>
<u>TOTALS</u>	<u>\$556,480</u>	<u>\$426,426</u>	<u>\$130,054</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>	\$322,729
<u>Additions:</u>	
Lapsed Accounts (Exhibit A-1)	\$130,054
Supplemental Taxes	\$211
Increase in Fair Market Value of Investments	\$4,753
Delinquent Tax Interest (Net of Appropriation)	\$4,833
Fees Collected (Net of Appropriation)	\$3,786
State Revenues (Net of Appropriation)	\$3,804
Other Revenues (Net of Appropriation)	<u>\$2,686</u>
<u>Total Additions</u>	<u>\$150,127</u>
<u>Reductions:</u>	
Appropriations from Unassigned Fund Balance	\$80,000
Increase in Deferred Tax Revenues (Note 3)	\$8,069
Excise Taxes (Net of Appropriation)	\$9,887
Investment Earnings (Net of Appropriation)	\$3,069
Abatements Granted	<u>\$73</u>
<u>Total Reductions</u>	<u>\$101,098</u>
<u>Ending Unassigned Fund Balance</u>	<u>\$371,758</u>

(Exhibit A-3)

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Taxable Valuation:

Land and Buildings	\$249,765,100
Personal Property	<u>\$2,165,100</u>

Total Taxable Valuation

\$251,930,200

Rate per \$1 Valuation\$0.0096**Tax Commitment**

\$2,418,530

Collections and Adjustments:

Cash Collections	\$2,358,399
Supplementals	(\$211)
Abatements on Commitment	<u>\$36</u>

Total Collections and Adjustments\$2,358,225**Uncollected Taxes June 30, 2011**\$60,305

A beach rose soaks up the sunshine at Marlboro Beach. Photo by Town of Lamoine (taken by Stu Marckoon)

(Exhibit A-4)

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Balance 7/1/2010	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2011
<u>General Administration:</u>								
Code Enforcement	\$7,187	\$106	\$19,905	\$11,317	\$38,515	\$8,200	\$19,011	\$11,304
Revaluation	\$63,175	\$1,004	\$10,000	\$0	\$74,179	\$0	\$0	\$74,179
Flag Maintenance	\$128	\$0	\$0	\$0	\$128	\$0	\$0	\$128
Insurance Deductible	\$5,155	\$72	\$750	\$906	\$6,884	\$0	\$1,243	\$5,640
	<u>\$75,645</u>	<u>\$1,182</u>	<u>\$30,655</u>	<u>\$12,223</u>	<u>\$119,704</u>	<u>\$8,200</u>	<u>\$20,254</u>	<u>\$91,250</u>
<u>Public Safety:</u>								
Fire Truck	\$9,451	\$95	\$0	\$0	\$9,546	\$0	\$0	\$9,546
	<u>\$9,451</u>	<u>\$95</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,546</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,546</u>
<u>Health & Sanitation:</u>								
Animal Control	\$3,656	\$0	\$2,000	\$1,031	\$6,687	\$1,500	\$1,140	\$4,047
	<u>\$3,656</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$1,031</u>	<u>\$6,687</u>	<u>\$1,500</u>	<u>\$1,140</u>	<u>\$4,047</u>
<u>Highways & Bridges:</u>								
Road Fund	\$52,577	\$507	\$225,655	\$24,766	\$303,505	\$37,200	\$207,034	\$59,272
	<u>\$52,577</u>	<u>\$507</u>	<u>\$225,655</u>	<u>\$24,766</u>	<u>\$303,505</u>	<u>\$37,200</u>	<u>\$207,034</u>	<u>\$59,272</u>
<u>Education:</u>								
Education Fund	\$120,314	\$0	\$2,126,959	\$0	\$2,247,274	\$0	\$2,115,117	\$132,157
Education Capital	\$9,219	\$133	\$0	\$0	\$9,352	\$0	\$0	\$9,352
	<u>\$129,533</u>	<u>\$133</u>	<u>\$2,126,959</u>	<u>\$0</u>	<u>\$2,256,626</u>	<u>\$0</u>	<u>\$2,115,117</u>	<u>\$141,509</u>
<u>Unclassified:</u>								
Harbor	\$11,875	\$153	\$0	\$2,830	\$14,857	\$0	\$1,705	\$13,152
Capital Improvement	\$74,454	\$1,197	\$10,995	\$0	\$86,646	\$10,000	\$10,995	\$65,651
Cable Television	\$19,175	\$254	\$5,000	\$11,356	\$35,785	\$5,000	\$5,319	\$25,467
Parks & Recreation	\$6,605	\$85	\$7,401	\$282	\$14,373	\$200	\$8,437	\$5,736
Veteran's Memorial	\$5,619	\$51	\$0	\$137	\$5,807	\$0	\$233	\$5,574
Conservation Commission	\$374	\$0	\$0	\$283	\$657	\$0	\$380	\$277
Land Conservation	\$4,161	\$60	\$0	\$0	\$4,221	\$0	\$0	\$4,221
	<u>\$122,262</u>	<u>\$1,800</u>	<u>\$23,396</u>	<u>\$14,889</u>	<u>\$162,348</u>	<u>\$15,200</u>	<u>\$27,069</u>	<u>\$120,078</u>
<u>Total Reserves</u>	<u>\$393,124</u>	<u>\$3,718</u>	<u>\$2,408,665</u>	<u>\$52,909</u>	<u>\$2,858,416</u>	<u>\$62,100</u>	<u>\$2,370,614</u>	<u>\$425,702</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,438,609
Excise Taxes	\$288,800
State Revenue Sharing	\$54,286
Local Road Assistance	\$22,200
Investment Interest	\$15,000
Interest on Delinquent Taxes	\$5,000
Code Enforcement Fees	\$8,200
Lease Income	\$12,000
Animal Control Fees	\$1,500
General Assistance Reimbursements	\$1,500
Other Revenues	\$7,850

Fund Balance Appropriations:

Road Reserve	\$15,000
Parks & Recreation	\$200
Capital Improvement Fund	\$10,000
Undesignated Fund Balance	\$80,000

Total Fund Balance Appropriations\$105,200**Total Revenues**\$2,960,145**Expenditures:**

Administration and Planning	\$191,262
Protection	\$53,800
Health & Sanitation	\$101,305
Highways & Bridges	\$225,655
Education	\$2,126,959
Unclassified	\$35,360
Assessments & Debt Service	\$225,804

Total Expenditures\$2,960,145

Superintendent of Schools Report



Serving the school communities of Eastbrook, Ellsworth, Franklin, Gouldsboro, Hancock, Lamoine, Mariaville, Sorrento, Steuben, Sullivan, Waltham and Winter Harbor

RSU #24 provides for the education of 178 students who reside in Lamoine. Thirty-six secondary students attend Ellsworth High School with six of these students also attending Hancock County Technical School. Lamoine Consolidated School has an enrollment of 105 students in grades kindergarten through eight. Presently five Lamoine students attend other RSU #24 elementary schools. Thirty-two students, mostly at the secondary level, attend schools outside the district on a tuition basis.

During the summer months a new roof was installed on the portable classroom at Lamoine Consolidated School that houses the school library and support programs. For the 2011-2012 school year students in the early grades are benefitting from the addition of 20 laptop computers to augment those already assigned to seventh and eighth grade students. The school staff has set uniform behavioral expectations at all grade levels and is offering academic support programs to students in grades 5-8 twice weekly to promote achievement in mathematics and reading. State test results in reading and mathematics remain strong. In the area of writing, a district wide initiative to strengthen student performance has engaged the staff in yearlong training and development of clear grade level expectations for student writing.

Regional School District #24 is a consolidated district serving the needs of twelve communities. The district provides centralized business services, general administration, food service and special education programming for more than 2500 students. The district employs 550 local citizens in a full range of professional and support positions. Funding for the district comes from several sources. State funding, determined by an Essential Programs and Services formula, bases state aid on local property valuations and the number of resident students. Presently, under this formula the town of Lamoine does not qualify for any state funds toward education costs. RSU #24 received \$8,643,300 in state funding for the present fiscal year accounting for 24.4% of our \$35,471,990 budget. In addition to these sources, the district receives federal funding for several categories of services and also takes every opportunity to apply for grant funding to supplement educational programming.

In its third year of operation, Regional School Unit #24 has demonstrated significant cost savings over the previous administrative units that served our twelve communities. Compared to the total budget figures for 2008-2009, the year preceding the formation of the district, RSU #24 has trimmed annual education costs by more than \$2,500,000 when allowance is made for the new state funded debt service. Considerable savings have been realized in system administration, instruction, and transportation. Food service has shown decreased costs of \$272,000. In special education, even with expansion of specialized programs for students, the savings are more than \$600,000.

Thank you to the many community volunteers who support our students and programs through assisting in our schools, helping with fundraising for our student activities and attending our many school events. The educational experience for our students is enriched through your efforts.

Suzanne B. Lukas
Superintendent RSU #24

Message from State Senator Brian Langley



Annual Report to the Town of Lamoine A Message from Senator Brian D. Langley

January 2012

Dear Friends and Neighbors:

I am grateful for the trust you have placed in me to work for the citizens of Lamoine and our region. Representing your interests during the past year in the Maine Senate has been truly rewarding and an experience that I will never regret. Thank you for allowing me the opportunity to be your voice in Augusta.

When the new majority took their oath of office last December, we promised to move Maine in a new direction and to make our state more prosperous and affordable to all Mainers. Lawmakers also faced dire budget projections of a billion dollar shortfall. Many doubted we could attain anything substantive with the obstacles before us. Instead of looking at quick fix solutions to the problems before us, we met our challenges head on by rolling up our sleeves and working together. Over the months that ensued, the Legislature approved a number of significant reform measures to our health insurance market, tax policies, and state regulations.

Looking back at the results of the First Regular Session, I believe legislators made significant strides in addressing Maine's most pressing needs during extremely difficult times. We did so while avoiding a government shutdown and the polarizing situations that occurred in other states. Leadership made the decision early on in the session that we would insist on a two-thirds budget and we would create a culture of inclusion, respect and consensus. We increased state funding to local schools by \$65 million, brought solvency to the retiree pension system, insisted on more transparency and accountability at the Maine Turnpike Authority, and paid back our local hospitals millions of dollars that had been owed to them for years. We worked hard to deliver the changes we promised, and we succeeded.

Though important progress has been made, lawmakers have a great deal of work ahead them when they return to Augusta in January. The most daunting task will be addressing a staggering \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. In terms of all spending, MaineCare accounts for 32 percent of the state budget and enrollment is expected to grow at more than three times the rate of our revenues over the next four years. Difficult structural changes to the MaineCare program must be made soon; but I am confident that if we continue to work together as we did last year, we can return MaineCare back to a sustainable and quality system that protects Maine's most at-risk citizens.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505, in Ellsworth at 667-0625, or by e-mail at SenBrian.Langley@legislature.maine.gov.

Sincerely,

Senator Brian D. Langley
Senate District 28

Message from United States Senator Olympia Snowe

OLYMPIA J. SNOWE
MAINE
104 RUSSELL SENATE OFFICE BUILDING
(202) 224-5344
Web Site: <http://snowe.senate.gov>
DEPUTY WHIP

United States Senate

WASHINGTON, DC 20510-1903

January 3, 2012

COMMITTEES:
COMMERCE, SCIENCE, AND
TRANSPORTATION
OCEANS, ATMOSPHERE, FISHERIES AND
COAST GUARD SUBCOMMITTEE
FINANCE
INTELLIGENCE
RANKING MEMBER, SMALL BUSINESS

Dear Friends:

I want to thank you for the opportunity to extend my warm greetings to the people of Lamoine, and take just a moment to offer a few thoughts about the past year as we look ahead to the year to come. Indisputably, as we continue to face historic challenges as a nation, as a state, and as individual towns and cities, our economy remains of paramount concern, and justifiably so, as we are still plagued by the worst economic downturn since World War II. Indeed, as countless Mainers have conveyed to me in roundtable discussions and on Main Street tours, the crushing job creation drought that too many have endured for far too long must not become the new normal.

Thankfully, there are steps that Congress and the Administration can take right now to expand our private sector. We can best unleash the genius and innovation that have made our country the most exceptional in human history, I believe, by addressing the following three pro-growth pillars, consisting of a balanced budget amendment, regulatory reform, and tax code overhaul, all of which I have championed in the Senate.

It is long past time that Congress bridge the partisan divide and unite around a pro-growth jobs agenda to pass a balanced budget amendment to the Constitution just as Maine and 48 other states already have, to end the regulatory rampage in Washington that has hamstringing our economy, and to overhaul the far-too-complicated, unwieldy tax code. American taxpayers expend 7.6 billion hours and spend \$140 billion – or one percent of GDP – just struggling to comply with tax filing requirements – and that burden must end.

The fundamental question is, what kind of country do we want America to be? Mainers, like all Americans, are rightly frustrated and angry that we have an expansionist government and a record accumulation of debt, and yet they don't see any positive difference in their own lives. I share that frustration and anger. And I hope you will work with me to forge a brighter future worthy of the greatest nation on Earth, bearing in mind as we move forward that economic and homeland security cannot be mutually exclusive. In that light, we remember today – and every day – the extraordinary service and sacrifice of our brave servicemen and women in Iraq, Afghanistan, and around the world who comprise the finest defense force on the planet.

Please be assured, I will continue to work tirelessly on behalf of the people of Maine and America. I encourage you to visit my Senate website at www.snowe.senate.gov for additional details on how you can join with me in these efforts, obtain helpful government information, and share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at 202 Harlow Street, Suite 214 in Bangor or by calling 945-0432 or toll free in Maine at 1-800-432-1599.

Sincerely,


OLYMPIA J. SNOWE
United States Senator

ALBURN
TWO GREAT FALLS PLAZA
SUITE 7B
ALBURN, ME 04210
(207) 788-2451

AUGUSTA
40 WESTERN AVENUE, SUITE 408C
AUGUSTA, ME 04330
(207) 622-8292

BANGOR
202 HARLOW STREET, SUITE 214
BANGOR, ME 04401
(207) 945-0432

BIDDEFORD
227 MAIN STREET
BIDDEFORD, ME 04005
(207) 282-4144

PORTLAND
3 CANAL PLAZA, SUITE 801
PORTLAND, ME 04101
(207) 874-0883
MAINE RELAY SERVICE
TDD 1-855-3323

PRESQUE ISLE
185 ACADEMY STREET, SUITE 3
PRESQUE ISLE, ME 04769
(207) 764-6124

IN MAINE CALL TOLL-FREE 1-800-432-1599

PRINTED ON RECYCLED PAPER

Message from State Representative Richard Malaby



Richard S. Malaby

52 Cross Road
Hancock, ME 04640
Business: (207) 422-6806
Fax: (207) 422-3105
E-Mail: info@crockerhouse.com

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

January 2012

Dear Friends and Neighbors,

As I return to Augusta for the Second Regular Session of the 125th Legislature, I would like to thank you for the honor of representing District 34 at the Capitol. With your input, I look forward to building on the good work achieved during the Legislature's First Regular Session.

The First Regular Session of the Legislature was a busy one, as we faced many difficult issues and decisions. I believe you will be pleased with the accomplishments achieved by the Legislature so far. My colleagues and I were able to pass important legislation with strong bipartisan support. These initiatives included tax reform, a budget passed with near unanimous support, regulatory reform, welfare reform and pension reform that cut in half our state's \$4 billion unfunded pension liability. I believe these efforts will set the tone for the upcoming session, as we continue our work toward restoring good governing principles to state government.

I encourage you to visit the Legislature's website, <http://maine.gov/legis/>, for up-to-date bill status information, public hearing dates, roll call votes on legislation and links to live video and audio broadcasts. This is an excellent way to stay involved in state government.

Please take note that I will send legislative updates via regular mail and e-mail throughout the year to all who would like to stay informed. If you wish to receive these updates, please contact me at info@crockerhouse.com and provide the applicable postal and e-mail addresses to which they should be sent.

As always, I look forward to seeing you throughout the community at town meetings and events. I encourage you to contact me anytime with your opinions, questions or suggestions as I always enjoy hearing the views of those I have been chosen to represent.

Sincerely,

A handwritten signature in cursive script that reads "Richard S. Malaby".

Richard S. Malaby
State Representative

Message from US Representative Michael Michaud

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.michaud.house.gov

Congress of the United States
House of Representatives
Washington, DC 20515

January 17, 2012

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Lamoine residents and friends,

These days I'm as frustrated as anyone with the partisan gridlock in Washington. Even the most routine congressional functions, such as passing budgets, are caught up in irresponsible political games. One way to stop this is a bill I am pushing that would make sure members of Congress wouldn't get paid if they fail to pass budget and appropriation bills on time. It is time for Congress to get serious and show some common sense.

Yet, despite congressional dysfunction, I'm pleased to report progress on a number of initiatives important to Maine. Last year, Congress passed the Small Business Jobs Act, which included my amendment to ensure Maine small business lending agencies qualified for funding under the bill. As a result, Maine received \$13.2 million last September to support small business development. Since a requirement of the funding was to match every federal dollar with 10 additional dollars, that one investment is expected to spur \$132 million in small business lending in our state.

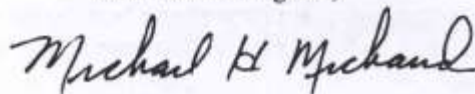
My work in support of our nation's veterans continues to be very important to me. Last October, the House passed a measure I authored to ensure that severely disabled and elderly veterans are able to get the care they need at Maine's state veterans' homes. I'm pleased that it passed unanimously in the House, and I'm hopeful the Senate acts on it soon.

We still have much work to do to create jobs and grow our national and state economies. Last year, I visited many Maine manufacturers and received a tremendous amount of valuable feedback. After these visits, and having heard back from over 85 Maine companies that filled out an online survey I created, it was made clear to me that legislative action is needed at the federal level to do more to boost our manufacturers and the positive impact they have on our economy.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at my Bangor office at 207-942-6935. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Mike Michaud
Member of Congress

Budget for 2012/13 Fiscal Year

<i>Budget Committee Recommendations</i>	2010-11	2011-12	2012-13	Increase/ (Decrease)	% Inc/Dec
	Actual	Approved	Proposed		

Administration

Salaries

Selectman Chair	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$46,044.14	\$46,650.00	\$51,300.00	\$4,650.00	9.97%
Benefits	\$6,993.84	\$16,444.56	\$14,638.67	-\$1,805.89	-10.98%
Clerk/Tax Collector	\$29,616.00	\$24,825.00	\$27,300.00	\$2,475.00	9.97%
Assistant Clerk/Tax Collector	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Assessor Chair	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
Assessor 2	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Assessor 3	\$1,250.00	\$1,250.00	\$1,500.00	\$250.00	20.00%
Health Officer	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
Reg. of Voters	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Election Workers	\$1,170.00	\$1,720.00	\$1,160.00	-\$560.00	-32.56%
Total Salaries	\$93,873.98	\$99,689.56	\$104,698.67	\$5,009.11	5.02%

Administrative Expenses

Electricity	\$2,747.40	\$3,000.00	\$3,000.00	\$0.00	0.00%
Machine Maint.	\$857.50	\$800.00	\$900.00	\$100.00	12.50%
Travel/Education	\$3,691.37	\$3,800.00	\$3,800.00	\$0.00	0.00%
Postage	\$1,334.04	\$2,300.00	\$1,900.00	-\$400.00	-17.39%
Office Supplies	\$1,667.21	\$2,650.00	\$2,250.00	-\$400.00	-15.09%
Advertising	\$151.30	\$500.00	\$550.00	\$50.00	10.00%
Telephone	\$801.22	\$850.00	\$900.00	\$50.00	5.88%
Lien Costs	\$4,102.55	\$2,400.00	\$2,300.00	-\$100.00	-4.17%
Lien Costs - Wages	\$54.00	\$100.00	\$0.00	-\$100.00	-100.00%
Heating Oil	\$2,499.00	\$2,800.00	\$4,000.00	\$1,200.00	42.86%
Dues/Memberships	\$2,537.15	\$2,700.00	\$2,600.00	-\$100.00	-3.70%
Banking Costs	\$142.45	\$75.00	\$75.00	\$0.00	0.00%
Tax Maps	\$2,275.00	\$2,500.00	\$2,400.00	-\$100.00	-4.00%
Books & Publications	\$45.00	\$300.00	\$250.00	-\$50.00	-16.67%
Records Preservation	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$674.50	\$2,800.00	\$3,000.00	\$200.00	7.14%
Other Election Costs	\$293.05	\$175.00	\$150.00	-\$25.00	-14.29%
Audit	\$3,490.00	\$3,595.00	\$3,705.00	\$110.00	3.06%
Assessing-Appraisal	\$2,610.00	\$3,200.00	\$3,000.00	-\$200.00	-6.25%
Assessing - Quarter Review	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$1,379.28	\$1,400.00	\$1,400.00	\$0.00	0.00%
Miscellaneous	\$150.84	\$100.00	\$150.00	\$50.00	50.00%
Newsletter	\$900.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Sales Tax	\$8.18	\$25.00	\$25.00	\$0.00	0.00%
Total Expenses	\$32,411.04	\$38,070.00	\$38,355.00	\$285.00	0.75%

Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
Gen'l Assistance	\$1,649.18	\$3,000.00	\$3,000.00	\$0.00	0.00%

Insurances

FICA-Town Share	\$7,797.08	\$8,853.14	\$9,287.67	\$434.53	4.91%
Medicare - Town Share	\$1,823.50	\$2,070.49	\$2,172.12	\$101.62	4.91%
Property & Casualty	\$6,357.00	\$7,200.00	\$7,000.00	-\$200.00	-2.78%
Public Officials	\$2,850.00	\$3,100.00	\$3,300.00	\$200.00	6.45%
Workers Comp	\$3,240.30	\$2,800.00	\$3,300.00	\$500.00	17.86%
Volunteer Coverage	\$130.00	\$250.00	\$200.00	-\$50.00	-20.00%
Unemployment	\$896.00	\$925.00	\$900.00	-\$25.00	-2.70%
Deductible Fund	\$0.00	\$0.00	\$750.00	\$750.00	100.00%
Total Insurance	\$23,093.88	\$25,198.63	\$26,909.78	\$1,711.15	6.79%

Equipment

Hardware/Software	\$884.41	\$750.00	\$600.00	-\$150.00	-20.00%
Other	\$167.94	\$0.00	\$200.00	\$200.00	100.00%
Total Equipment	\$1,052.35	\$750.00	\$800.00	\$50.00	6.67%

Town Hall Maintenance

Furnace Maint.	\$189.00	\$200.00	\$250.00	\$50.00	25.00%
Lighting	\$0.00	\$100.00	\$75.00	-\$25.00	-25.00%
General Maint.	\$260.94	\$500.00	\$300.00	-\$200.00	-40.00%
Grounds	\$670.00	\$1,850.00	\$1,500.00	-\$350.00	-18.92%
Keys & Locks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Maint.	\$1,119.94	\$2,650.00	\$2,125.00	-\$525.00	-19.81%

TOTAL ADMINISTRATION	\$153,200.37	\$169,358.19	\$175,888.45	\$6,530.26	3.86%
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SOCIAL SERVICES

American Red Cross-E.ME	\$500.00	\$500.00	\$600.00	\$100.00	20.00%
Child & Family Opportunities	\$400.00	\$600.00	\$600.00	\$0.00	0.00%
Down East AIDS Network	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Downeast Horizons	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
EAAA	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
Emmaus Homeless Shelter	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
FIA-Community Connection	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
The Grand Auditorium	\$0.00	\$0.00	\$600.00	\$600.00	100.00%
Eastern Maine Home Care	\$579.00	\$579.00	\$579.00	\$0.00	0.00%
Hospice of Hancock County	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Lamoine Historical Society	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Loaves & Fishes Food Pantry	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Me. Coast Hospital	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Open Door Recovery Center	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
WHCA	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
WIC Clinic	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
Yesterday's Children	\$300.00	\$300.00	\$300.00	\$0.00	0.00%

Total	\$6,229.00	\$8,629.00	\$9,329.00	\$700.00	8.11%
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<i>Budget Committee Recommendations</i>	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
Ellsworth Library	\$7,735.00	\$7,990.00	\$5,882.00	-\$2,108.00	-26.38%

County Tax	\$104,753.19	\$105,384.84		-\$105,384.84	-100.00%
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PUBLIC SAFETY**Fire Department**

Chief's Salary	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
Personnel Reimbursements	\$7,950.00	\$9,600.00	\$8,500.00	-\$1,100.00	-11.46%
Electricity	\$1,830.36	\$2,000.00	\$2,000.00	\$0.00	0.00%
Water	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
Telephone	\$642.12	\$700.00	\$700.00	\$0.00	0.00%
Heating Oil	\$3,783.93	\$4,200.00	\$6,000.00	\$1,800.00	42.86%
Truck Maintenance	\$1,329.14	\$3,000.00	\$3,000.00	\$0.00	0.00%
Pump Maintenance	\$1,989.86	\$1,200.00	\$2,000.00	\$800.00	66.67%
Body Work	\$250.00	\$50.00	\$50.00	\$0.00	0.00%
Rescue Boat Maintenance	\$334.35	\$400.00	\$500.00	\$100.00	25.00%
Radio Maintenance	\$844.40	\$600.00	\$500.00	-\$100.00	-16.67%
Equipment Maintenance	\$1,449.47	\$600.00	\$600.00	\$0.00	0.00%
Lights & Batteries	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
Station Supplies	\$271.88	\$200.00	\$200.00	\$0.00	0.00%
Hand Tools	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
First Aid	\$565.08	\$250.00	\$150.00	-\$100.00	-40.00%
Inoculation Prg.	\$0.00	\$2,630.00	\$1,000.00	-\$1,630.00	-61.98%
Respiratory Fit Testing	\$0.00	\$1,500.00	\$500.00	-\$1,000.00	-66.67%
Station Repairs	\$2,424.38	\$1,000.00	\$1,000.00	\$0.00	0.00%
Hydrants	\$0.00	\$700.00	\$500.00	-\$200.00	-28.57%
Gas & Diesel	\$983.27	\$1,200.00	\$1,200.00	\$0.00	0.00%
Extinguishers	\$201.05	\$200.00	\$200.00	\$0.00	0.00%
Oil & Fluids	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Foam	\$345.00	\$300.00	\$400.00	\$100.00	33.33%
Air Pack Maint.	\$1,505.18	\$1,200.00	\$1,200.00	\$0.00	0.00%
Fire Prevention	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Dues & Memberships	\$456.00	\$600.00	\$600.00	\$0.00	0.00%
Training	\$420.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Other	\$13.90	\$100.00	\$100.00	\$0.00	0.00%
NFPA Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Pager	\$510.00	\$0.00	\$0.00	\$0.00	0.00%
Attack Hose/Nozzles	\$52.00	\$800.00	\$800.00	\$0.00	0.00%
Supply Hose	\$0.00	\$600.00	\$600.00	\$0.00	0.00%
Turnout Gear	\$1,150.34	\$2,500.00	\$2,500.00	\$0.00	0.00%
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Air Pack Replacement	\$7,451.00	\$0.00	\$0.00	\$0.00	0.00%
Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$13.44	\$250.00	\$250.00	\$0.00	0.00%
Total Fire	\$38,416.15	\$40,230.00	\$38,900.00	-\$1,330.00	-3.31%
Ambulance	\$11,586.25	\$13,950.00	\$12,415.50	-\$1,534.50	-11.00%
Dispatching	\$2,570.60	\$2,700.00	\$2,950.00	\$250.00	9.26%
Animal Control	\$1,140.35	\$2,000.00	\$1,750.00	-\$250.00	-12.50%
TOTAL PUBLIC SAFETY	\$53,713.35	\$58,880.00	\$56,015.50	-\$2,864.50	-4.86%

Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
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WASTE DISPOSAL**Transfer Station**

Labor	\$9,834.25	\$10,608.00	\$10,740.60	\$132.60	1.25%
PERC	\$25,517.81	\$34,000.00	\$34,000.00	\$0.00	0.00%
Transportation	\$30,987.48	\$31,600.00	\$31,917.10	\$317.10	1.00%
Toilet	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maintenance	\$2,013.25	\$800.00	\$1,000.00	\$200.00	25.00%
Electricity	\$323.24	\$350.00	\$350.00	\$0.00	0.00%
Telephone	\$159.12	\$180.00	\$180.00	\$0.00	0.00%
Other	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Hazardous Waste	\$984.28	\$750.00	\$750.00	\$0.00	0.00%
Demolition Debris	\$64.60	\$200.00	\$200.00	\$0.00	0.00%
DEP Permits	\$405.00	\$400.00	\$450.00	\$50.00	12.50%
Septic Sludge	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$14,792.00	\$16,000.00	\$15,700.00	-\$300.00	-1.88%
Dump Closing/Monitoring	\$4,469.65	\$2,000.00	\$5,000.00	\$3,000.00	150.00%

Total Solid Waste/Recycling

\$90,350.68	\$97,788.00	\$101,187.70	\$3,399.70	3.48%
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CODE ENFORCEMENT/Planning

Salary	\$17,325.00	\$17,550.00	\$17,550.00	\$0.00	0.00%
Deputy Wages	\$545.00	\$555.00	\$575.00	\$20.00	3.60%
Supplies/Printing	\$117.98	\$150.00	\$150.00	\$0.00	0.00%
Mileage	\$641.08	\$1,000.00	\$600.00	-\$400.00	-40.00%
Phone	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Legal	\$275.50	\$400.00	\$400.00	\$0.00	0.00%
Advertising	\$2.14	\$0.00	\$35.00	\$35.00	100.00%
Planning Board	\$340.12	\$720.00	\$920.00	\$200.00	27.78%
Appeals Board	\$11.08	\$80.00	\$80.00	\$0.00	0.00%
Training	\$18.00	\$250.00	\$250.00	\$0.00	0.00%
Miscellaneous	\$86.14	\$100.00	\$100.00	\$0.00	0.00%

Total CEO Budget

\$19,362.04	\$20,805.00	\$20,660.00	-\$145.00	-0.70%
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EDUCATION

Excess Non RSU Tuition	\$30,000.00	\$25,000.00	\$64,867.25	\$39,867.25	159.47%
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A bald eagle surveys Raccoon Cove from Marlboro. Submitted by Carolyn Ackerman

Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
ROAD MAINTENANCE					
Road Commissioner Salary	\$530.00	\$540.00	\$550.00	\$10.00	1.85%
Road Commissioner Exp.	\$169.00	\$250.00	\$150.00	-\$100.00	-40.00%
Total Road Commissioner	\$699.00	\$790.00	\$700.00	-\$90.00	-11.39%
GENERAL MAINTENANCE - Non Specific Road Items					
General Maintenance	\$413.10	\$1,000.00	\$1,000.00	\$0.00	0.00%
Mowing	\$1,700.00	\$1,900.00	\$1,900.00	\$0.00	0.00%
Sweeping	\$4,000.00	\$2,000.00	\$4,000.00	\$2,000.00	100.00%
Crack Sealing	\$0.00	\$6,000.00	\$0.00	-\$6,000.00	-100.00%
Tree Removal	\$4,177.75	\$7,000.00	\$7,000.00	\$0.00	0.00%
Specific Roads					
Buttermilk Road	\$3,297.10	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Shore Road	\$494.50	\$2,500.00	\$1,500.00	-\$1,000.00	-40.00%
Mill Road	\$1,500.00	\$1,000.00	\$2,500.00	\$1,500.00	150.00%
Walker Road	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Asa's Lane	\$467.50	\$1,500.00	\$500.00	-\$1,000.00	-66.67%
Needle's Eye Road	\$500.00	\$1,500.00	\$3,000.00	\$1,500.00	100.00%
Clamshell Alley	\$0.00	\$400.00	\$750.00	\$350.00	87.50%
Cos Cob Avenue	\$0.00	\$400.00	\$750.00	\$350.00	87.50%
Raccoon Cove Road	\$0.00	\$400.00	\$1,500.00	\$1,100.00	275.00%
Marlboro Beach Rd	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
Seal Point Road	\$2,500.00	\$1,000.00	\$1,500.00	\$500.00	50.00%
Berry Cove Road	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Gully Brook Road	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
MacQuinn Road	\$0.00	\$0.00	\$300.00	\$300.00	100.00%
Maxwell Avenue	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Lorimer Road	\$0.00	\$500.00	\$300.00	-\$200.00	-40.00%
Birchlawn Drive	\$1,500.00	\$500.00	\$1,500.00	\$1,000.00	200.00%
Parking Lots	\$0.00	\$250.00	\$0.00	-\$250.00	-100.00%
Street Signs	\$1,809.81	\$1,000.00	\$1,000.00	\$0.00	0.00%
Total Gen'l Maintenance	\$22,359.76	\$35,350.00	\$36,500.00	\$1,150.00	3.25%
Snow Removal					
Plow Contract	\$91,400.00	\$92,400.00	\$92,400.00	\$0.00	0.00%
Salt/Sand	\$25.00	\$25.00	\$300.00	\$275.00	1100.00%
Hydrant Plowing	\$350.00	\$500.00	\$500.00	\$0.00	0.00%
Salt/Sand Shed Maintenance	\$2,069.85	\$750.00	\$1,200.00	\$450.00	60.00%
Clogged Culverts	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Total Snow	\$93,844.85	\$94,675.00	\$95,400.00	\$725.00	0.77%
Streetlights	\$707.89	\$800.00	\$800.00	\$0.00	0.00%
Total Maintenance	\$117,611.50	\$131,615.00	\$133,400.00	\$1,785.00	1.36%
MAJOR PROJECTS					
Clamshell Alley			\$14,040.00	\$14,040.00	100.00%
Cos Cob Ave			\$11,340.00	\$11,340.00	100.00%

Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
Fire Dept Parking Lot			\$8,400.00	\$8,400.00	100.00%
Lamoine Beach Parking Lot			\$12,420.00	\$12,420.00	100.00%
Mill Road Paving		\$70,300.00		-\$70,300.00	-100.00%
Asa's Lane Paving	\$93,000.00	\$0.00		\$0.00	0.00%
Shore Road Paving		\$75,240.00		-\$75,240.00	-100.00%

Total Major Projects	\$93,000.00	\$145,540.00	\$46,200.00	-\$99,340.00	-68.26%
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Total Roads	\$210,611.50	\$277,155.00	\$179,600.00	-\$97,555.00	-35.20%
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PARKS, RECREATION, CEMETERY MAINTENANCE

Lamoine Beach	\$3,558.07	\$2,583.00	\$2,733.00	\$150.00	5.81%
Bloomfield Park	\$1,175.51	\$991.00	\$2,175.00	\$1,184.00	119.48%
Marlboro Beach	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Parks	\$4,733.58	\$3,574.00	\$4,908.00	\$1,334.00	37.33%

Recreation (YMCA)	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
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Cemetery Maintenance

Cemetery Lots	\$628.56	\$1,000.00	\$1,000.00	\$0.00	0.00%
Flag Program	\$306.00	\$400.00	\$400.00	\$0.00	0.00%

Total Parks , Rec. & Cemetery	\$8,668.14	\$7,974.00	\$9,308.00	\$1,334.00	16.73%
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Shellfishing Enforcement

Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
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Capital Projects/Fund Additions

Debt Service - Fire Truck	\$7,927.92	\$7,700.00	\$7,450.00	-\$250.00	-3.25%
Fire Radio Upgrade	\$10,995.00	\$0.00		\$0.00	0.00%
Land Conservation Fund		\$1,000.00		-\$1,000.00	0.00%
Privy-Bloomfield Park	\$3,675.00			\$0.00	0.00%
Town Office Front Door			\$1,500.00	\$1,500.00	100.00%
Vault Shelving			\$8,000.00	\$8,000.00	100.00%
Aerial Photography				\$0.00	100.00%
Town Office - entrance		\$5,000.00		-\$5,000.00	-100.00%
Transfer Station Outhouse		\$0.00		\$0.00	0.00%
Veteran's Memorial Fund		\$0.00		\$0.00	0.00%
REVALUATION	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%

Total	\$32,597.92	\$23,700.00	\$26,950.00	\$3,250.00	13.71%
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Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
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Total Budget By Article

Solid Waste/Recycling	\$90,350.68	\$97,788.00	\$101,187.70	\$3,399.70	3.48%
Library	\$7,735.00	\$7,990.00	\$5,882.00	-\$2,108.00	-26.38%
Administration	\$153,200.37	\$169,358.19	\$175,888.45	\$6,530.26	3.86%
Public Safety	\$53,713.35	\$58,880.00	\$56,015.50	-\$2,864.50	-4.86%
Capital Project/Fund Additions	\$32,597.92	\$23,700.00	\$26,950.00	\$3,250.00	13.71%
Parks & Recreation	\$8,668.14	\$7,974.00	\$9,308.00	\$1,334.00	16.73%
Code Enforcement	\$19,362.04	\$20,805.00	\$20,660.00	-\$145.00	-0.70%
Road Maintenance	\$117,611.50	\$131,615.00	\$133,400.00	\$1,785.00	1.36%
Major Road Projects	\$93,000.00	\$145,540.00	\$46,200.00	-\$99,340.00	-68.26%
Social Services	\$6,229.00	\$8,629.00	\$9,329.00	\$700.00	8.11%
Shellfishing Enforcement	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%

TOTAL TOWN BUDGET	\$585,468.00	\$675,279.19	\$587,820.65	-\$87,458.54	-12.95%
EDUCATION	\$2,126,959.56	\$2,107,594.89	\$64,867.25	-\$2,042,727.64	-96.92%
County Tax	\$104,753.19	\$105,384.84	\$0.00	-\$105,384.84	-100.00%

GRAND TOTAL BUDGET	\$2,817,180.75	\$2,888,258.92	\$652,687.90	-\$2,235,571.02	-77.40%
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Revenue Budget

Interest - Taxes	\$9,832.92	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
Auto Excise	\$274,940.91	\$275,000.00	\$275,000.00	\$0.00	0.00%
Boat Excise Taxes	\$3,971.92	\$3,600.00	\$3,800.00	\$200.00	5.56%
Administration Fees	\$446.76	\$1,000.00	\$550.00	-\$450.00	-45.00%
Tax Lien Charges	\$4,270.15	\$2,400.00	\$2,300.00	-\$100.00	-4.17%
Agent Fees	\$6,179.44	\$5,500.00	\$5,500.00	\$0.00	0.00%
Revenue Sharing	\$55,152.80	\$62,286.95	\$60,000.00	-\$2,286.95	-3.67%
General Assistance Reimburse	\$824.59	\$1,500.00	\$1,500.00	\$0.00	0.00%
Interest-Investments	\$11,931.44	\$15,000.00	\$12,000.00	-\$3,000.00	-20.00%
Cell Tower Rental	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
Hodgkins Trust Fund	\$8,099.00		\$8,000.00	\$8,000.00	100.00%
Gravel Sales Income	\$0.22	\$0.00	\$0.00	\$0.00	0.00%
Surplus Use	\$80,000.00	\$53,205.19	\$55,000.00	\$1,794.81	3.37%
Total General Fund Rev.	\$467,650.15	\$436,492.14	\$443,150.00	\$6,657.86	1.53%

CEO Fees	\$8,271.89	\$6,000.00	\$7,000.00	\$1,000.00	16.67%
CEO Fund Xfr	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing Fees	\$2,551.00	\$1,900.00	\$2,000.00	\$100.00	5.26%
Total CEO Fund Revenue	\$10,822.89	\$7,900.00	\$9,000.00	\$1,100.00	13.92%

Road Assistance	\$23,640.00	\$20,400.00	\$22,000.00	\$1,600.00	7.84%
Road Fund Use	\$15,000.00	\$30,000.00	\$0.00	-\$30,000.00	-100.00%
Parks & Recreation Fund	\$200.00	\$0.00	\$1,500.00	\$1,500.00	100.00%
Animal Control Fees/Fund	\$1,031.00	\$1,400.00	\$1,000.00	-\$400.00	-28.57%
Capital Projects Fund	\$10,000.00	\$12,000.00	\$0.00	-\$12,000.00	-100.00%
Total Revenue	\$528,344.04	\$508,192.14	\$476,650.00	-\$31,542.14	-6.21%

Budget Committee Recommendations	2010-11 Actual	2011-12 Approved	2012-13 Proposed	Increase/ (Decrease)	% Inc/Dec
Total Municipal Budget	\$585,468.00	\$675,279.19	\$587,820.65	-\$87,458.54	-12.95%
Total Municipal Revenue	\$528,344.04	\$508,192.14	\$476,650.00	-\$31,542.14	-6.21%
Municipal Tax Commitment	\$57,123.96	\$167,087.05	\$111,170.65	-\$55,916.40	-33.47%

Total School Budget	\$2,126,959.56	\$2,107,594.89	\$64,867.25	-\$2,042,727.64	-96.92%
Total School Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
School Tax Commitment	\$2,126,959.56	\$2,107,594.89	\$64,867.25	-\$2,042,727.64	-96.92%

County Tax Commitment	\$104,753.19	\$105,384.84	\$0.00	-\$105,384.84	-100.00%
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Grand Total Budget	\$2,817,180.75	\$2,888,258.92	\$652,687.90	-\$2,235,571.02	-77.40%
Non RE Revenue	\$528,344.04	\$508,192.14	\$476,650.00	-\$31,542.14	-6.21%
Tax Commitment Needed	\$2,288,836.71	\$2,380,066.78	\$176,037.90	-\$2,204,028.88	-92.60%

Self Funding Operations

CABLE TV CHANNEL

Personnel		\$0.00	\$3,000.00	\$3,000.00	100.00%
Equipment Fund	\$1,033.81	\$3,500.00	\$2,500.00	-\$1,000.00	-28.57%
Supplies	\$365.46	\$500.00	\$500.00	\$0.00	0.00%
Maintenance	\$3,559.34	\$640.00	\$600.00	-\$40.00	-6.25%
Internet	\$360.00	\$360.00	\$120.00	-\$240.00	-66.67%

Total Cable TV Channel	\$5,318.61	\$5,000.00	\$6,720.00	\$1,720.00	34.40%
Cable TV Revenues	\$11,610.70	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
Net Fund Impact	\$6,292.09	\$0.00	\$3,280.00	\$3,280.00	
Year End Fund Balance	\$25,466.80				

HARBOR FUND

Harbor Expenses	\$1,705.04
Harbor Revenues	\$2,982.59
Net Fund Impact	\$1,277.55
Year End Fund Balance	\$13,152.43

\$1,800.00
\$3,000.00
\$1,200.00

CONSERVATION COMMISSION

Expenses	\$380.00
Revenues	\$283.40
Net Fund Impact	-\$96.60
Year End Fund Balance	\$277.33

VETERANS MEMORIAL

Expenses	\$233.40
Revenues	\$187.88
Net Fund Impact	-\$45.52
Year End Fund Balance	\$5,573.92

Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Jennifer Kovacs, Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, March 13, 2012 at 7:55 AM then and there to act on articles 1 and 2, and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 14th day of March, 2012 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 30, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - A. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2015)
 - B. Assessor (1 position, term to begin July 1, 2012 and end June 30, 2015)
 - C. Representative to RSU #24 (1 position, term to begin July 1, 2012 and end June 30, 2015)

Open Town Meeting

Wednesday, March 14, 2012 6:00 PM

Prior to the start of business:

- A. Recognize "Citizen of the Year" (Board of Selectmen to present)
 - B. Award of Land Conservation Award (Conservation Commission to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2012 and February 28, 2013, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2012 and March 1, 2013 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
 4. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
 5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
 6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2012/2013 taxes not yet committed pursuant to 36 M.R.S.A. § 506.
8. To see if the town will vote that orders of the Board of Selectmen for the closing of roads in winter under 23 MRSA §2953 shall be final determinations of said closings.
9. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2012 in an aggregate amount not to exceed the property tax commitment overlay.
10. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen and Budget Committee recommend \$3,000.00*)
11. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,500.00

(*The Budget Committee & Selectmen recommend \$175,888.45 and the salaries as outlined above.*)

12. To see if the Town will appropriate from funds received from the Allen and Leurene Hodgkins Memorial Trust an amount not to exceed \$8,000 for purchase and installation of storage shelving and other devices for the Town Office Vault. (*The Budget Committee recommends a "yes" vote.*)
13. To see what sum the Town will vote to raise and appropriate for capital projects and debt service payments. (*The Selectmen and Budget Committee recommend a total of \$18,950.00 including \$7,450.00 for debt service payment on the 2009 fire truck, \$1,500.00 for installation of a new entrance door at the Lamoine Town Hall, and \$10,000.00 to be added to the Revaluation Reserve Fund.*)
14. To see what sum the Town will vote to raise and appropriate for Code Enforcement, including operations of the Planning and Appeals Boards, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. (*The Selectmen and Budget Committee recommend \$20,660.00.*)
15. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

Requesting Agency	Requested	Recommended
American Red Cross – Pine Tree Chapter	\$600.00	\$600.00
Child & Family Opportunities	\$600.00	\$600.00
Down East AIDS Network	\$600.00	\$600.00
Downeast Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Emmaus Homeless Shelter	\$400.00	\$400.00
Friends In Action – Community Connection	\$600.00	\$600.00
Grand Auditorium	\$600.00	\$600.00
Eastern Maine Home Care	\$579.00	\$579.00
Hospice Volunteers of Hancock County	\$600.00	\$600.00
Lamoine Historical Society	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Maine Coast Memorial Hospital	\$600.00	\$600.00
Open Door Recovery Center	\$600.00	\$600.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children (Downeast Health)	\$600.00	\$600.00
Yesterday's Children	\$300.00	\$300.00
Total	\$9,329.00	\$9,329.00

(The Budget Committee & Selectmen recommend \$9,329.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,728.60)

16. To see if the Town will appropriate \$2,402.00 from Undesignated Fund Balance for purchase and installation of 6 picnic tables at Lamoine Beach during the fiscal year ending June 30, 2012. *(The Parks Commission Selectmen and Budget Committee recommend approval)*
17. To see what sum the Town will vote to raise and appropriate for Parks, Recreation and Cemetery Maintenance. *(The Parks Commission, Selectmen and Budget Committee recommend \$9,308.00).*
18. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$5,882.00. The Ellsworth Public Library has requested funding of \$5,882.00).*
19. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$56,015.50)*
20. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$133,400.00.)*
21. To see what sum the Town will vote to raise and appropriate for major road projects including re-pavement of Clamshell Alley, Cos Cob Avenue, the Fire Station Apron and Parking Area and the Parking Lot at Lamoine Beach. *(The Budget Committee and Selectmen recommend \$46,200.00).*
22. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$101,187.70)*

23. To see if the town will appropriate \$25,449.20 from the Education Fund Balance for the purposes of paying for excess secondary tuition costs estimated for Fiscal Year 2011/12. (*The Budget Committee recommends a yes vote*).
24. To see what sum the Town will raise and appropriate for the purposes of secondary education tuition and debt service, and insured value factor payments to non-RSU 24 facilities for those students in grades 9-12 attending non-RSU 24 secondary schools. (*The Budget Committee recommends \$64,867.25*).
25. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

<i>Revenue Fund</i>	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$7,500.00	
Automobile Excise Taxes	\$275,000.00	
Watercraft Excise Taxes	\$3,800.00	
Administration Fees	\$550.00	
Tax Lien Charges	\$2,300.00	
Agent Fees	\$5,500.00	
General Assistance Reimbursement	\$1,500.00	
Interest on Investments	\$12,000.00	
Rental Income – Cell Phone Tower	\$12,000.00	
Undesignated Fund Balance (Surplus)	\$55,000.00	
		\$375,150.00
Road Fund		
URIP Program (State Funding)	\$22,000.00	
Use of Road Fund	\$0.00	\$22,000.00
Code Enforcement Fund		
Local Plumbing Fees	\$2,000.00	
Code Enforcement Fees	\$7,000.00	
	\$0.00	\$9,000.00
<i>Code Enforcement Fund Transfer</i>		
Other Funds		
Local Animal Control Fees		\$1,000.00
Hodgkins Trust Fund (Article 11)		\$8,000.00
Use of Parks Fund		\$1,500.00
Total Offsets to Local Property Tax		\$416,650.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. (*The Selectmen and Budget Committee recommend the revenue figures listed above.*)

26. To see if the Town will vote to establish and/or continue the following funds:

<i>Fund Balance Account</i>	Balance as of 6/30/11*
Code Enforcement Fund	\$11,303.76
Fire Truck Reserve Fund	\$9,546.10
Road Assistance Fund	\$59,271.58
Education Capital Fund	\$9,352.06
Animal Control Fund	\$4,046.95

Revaluation Reserve Fund	\$74,178.72
Insurance Deductible Fund	\$5,640.33
Harbor Fund	\$13,152.43
Cable TV Channel Fund	\$25,466.80
Parks & Recreation Fund	\$5,735.59
Capital Improvements Fund	\$65,651.16
Land Conservation Fund	\$4,221.11
Veterans Memorial Fund	\$5,573.92
Conservation Commission Fund	\$277.33
Flag Display Maintenance Fund	\$127.54

*Note that most funds are part of continuing operations, so the balance of 6/30/11 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

(The Selectmen and Budget Committee recommend continuing the above funds)

27. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid from the Harbor Fund. *(The Selectmen and Budget Committee recommend approval as written).*
28. To see if the Town will authorize expenditure of funds from the Cable TV Fund for operation of Lamoine's Cable TV channel as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Cable TV Operations Manager. Expenditures are to be deducted from and Revenues are to be added to the Cable TV fund. Expenditure amounts are not to exceed available amounts in said fund.
29. To see if the Town will authorize expenditure of funds from the Veterans' Memorial Fund as recommended to and approved by the Board of Selectmen for the purposes of maintaining the memorial, not to exceed the available amount of the fund.
30. To see if the Town will authorize expenditure of funds in the Conservation Commission Fund as recommended to and approved by the Chair of the Conservation Commission for commission projects, said funds not to exceed the available amount of the fund.

Voting on articles 3 through 30 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, March 14, 2012. The Registrar of Voters will hold office hours while the polls are open on March 13, 2012 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine

/s/ S. Josephine Cooper Date Signed: January 5, 2012
/s/ Cynthia Donaldson Date Signed: January 5, 2012
/s/ Richard Fennelly, Jr. Date Signed: January 5, 2012
/s/ Gary McFarland Date Signed: January 5, 2012
/s/ William Brann Date Signed: January 5, 2012

*The Lamoine Board of Selectmen,
Municipal Officers of the Town of Lamoine*

Specimen Ballot – March 13, 2012



Specimen Town Meeting Ballot Town of Lamoine, Maine March 13, 2012



Voter Instructions

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

For Selectmen and Overseer of the Poor 3 Year Term

Vote for Two (2)

<input type="checkbox"/>	Cooper, S. Josephine 13 Thaddeus Lane
<input type="checkbox"/>	McFarland, Gary W. 145 Douglas Highway
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

For Tax Assessor 3 Year Term

Vote for One (1)

<input type="checkbox"/>	Jordan, Michael J. 482 Douglas Highway
<input type="checkbox"/>	_____

For RSU 24 Representative 3 Year Term

Vote for One (1)

<input type="checkbox"/>	Jones, Brett H. 355 Seal Point Road
<input type="checkbox"/>	_____

Citizen of the Year – 2011

When Mike Garrett first arrived in Lamoine in 2000, he brought with him a long record of public service in other parts of the country that would serve the Town of Lamoine well. A booming bass voice and a quick wit and laughter made him a natural and he quickly volunteered for service with the Planning Board. For ten years Mike was the board's secretary, keeping the minutes of the meeting and providing key communications with those that had business before the board. He was also key in the formation of Lamoine's Conservation Commission and served on the town's Long Range Planning Committee.

Prior to his location in Lamoine with his wife Betty, Mike was a teacher at Concord High School in New Hampshire, and served 25-years as that school's Assistant Principal. He also served for 10-years on the Concord, NH City Council, and on the YMCA Board of Directors. He grew up in Cleveland, and graduated with a BA in Economics from Allegheny College and joined the US Army, where he played in the Army Band for 2-years. Together he and Betty raised five children.



Mike retired from Lamoine's Planning Board late in 2010 when his health no longer allowed him to serve. At the March, 2011 town meeting Mike graciously accepted the Citizen of the Year honor from the Board of Selectmen, just 3-months before he passed away at the age of 76. Lamoine was fortunate to have a willing and capable volunteer like Mike as one of its valued public servants.

2011 Citizen of the Year
Michael F. Garrett

Town Meeting Election Day:
Tuesday, March 13, 2011
8am to 8pm – Town Hall



Mud Creek at Sunrise – submitted by Larry Peterson <http://larrypetersonsmaine.com/about.htm>

Open Town Meeting:
Wednesday, March 14, 2012
6PM – Lamoine School Gym